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ABSTRACT

This document describes the budgetary allocations and financial planning for 1999-2000 at Waukesha County Technical College (WCTC) in Wisconsin. The college consists of a main campus and seven satellite campuses with a total annual enrollment of approximately 33,000. The budget is required by state law and provides information to taxpayers on WCTC use of public funds. The document is divided into nine sections: (1) the introduction contains a transmittal letter and message which gives the reader general WCTC information; (2) the overview provides information on college organization, community relationship, and overall budget; (3) the general fund section offers financial summaries of the general fund and operational plans of college divisions; (4) the special revenue fund section discusses records and tracks grant activity at the college; (5) the capital projects fund section provides budgetary information for capital equipment and capital projects; (6) the debt service fund section provides information on current debt levels and future borrowing plans; (7) the enterprise fund section offers budgets for college enterprises, such as the bookstore and child care center; (8) the fiduciary fund section provides information about activities where the college is a trustee for others, including financial aid, student association, and athletics; and (8) the appendix includes statistical information on WCTC and the community; it also includes a glossary of terms. (RDG)

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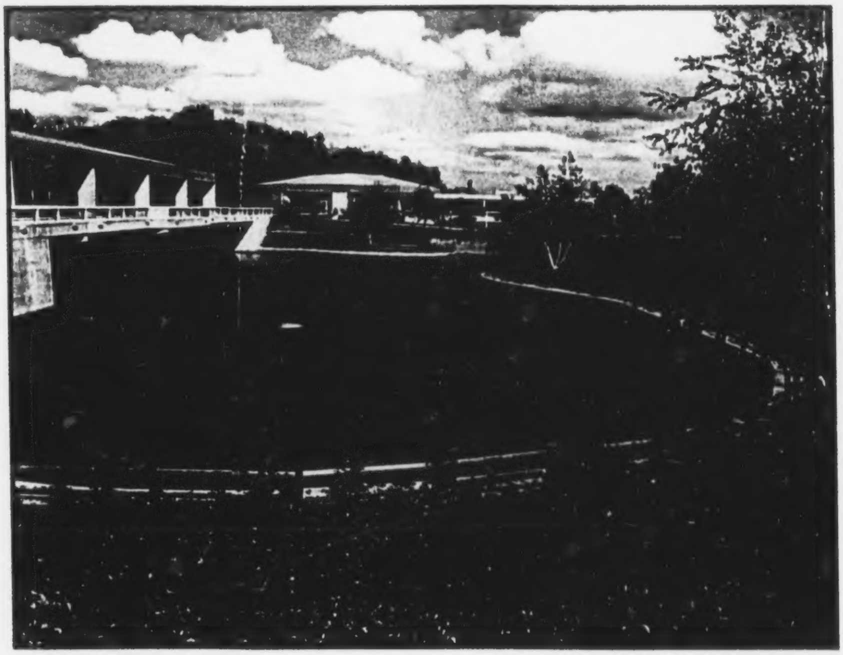
WAUKESHA COUNTY TECHNICAL COLLEGE

Budget Document Fiscal Year 1999 - 2000



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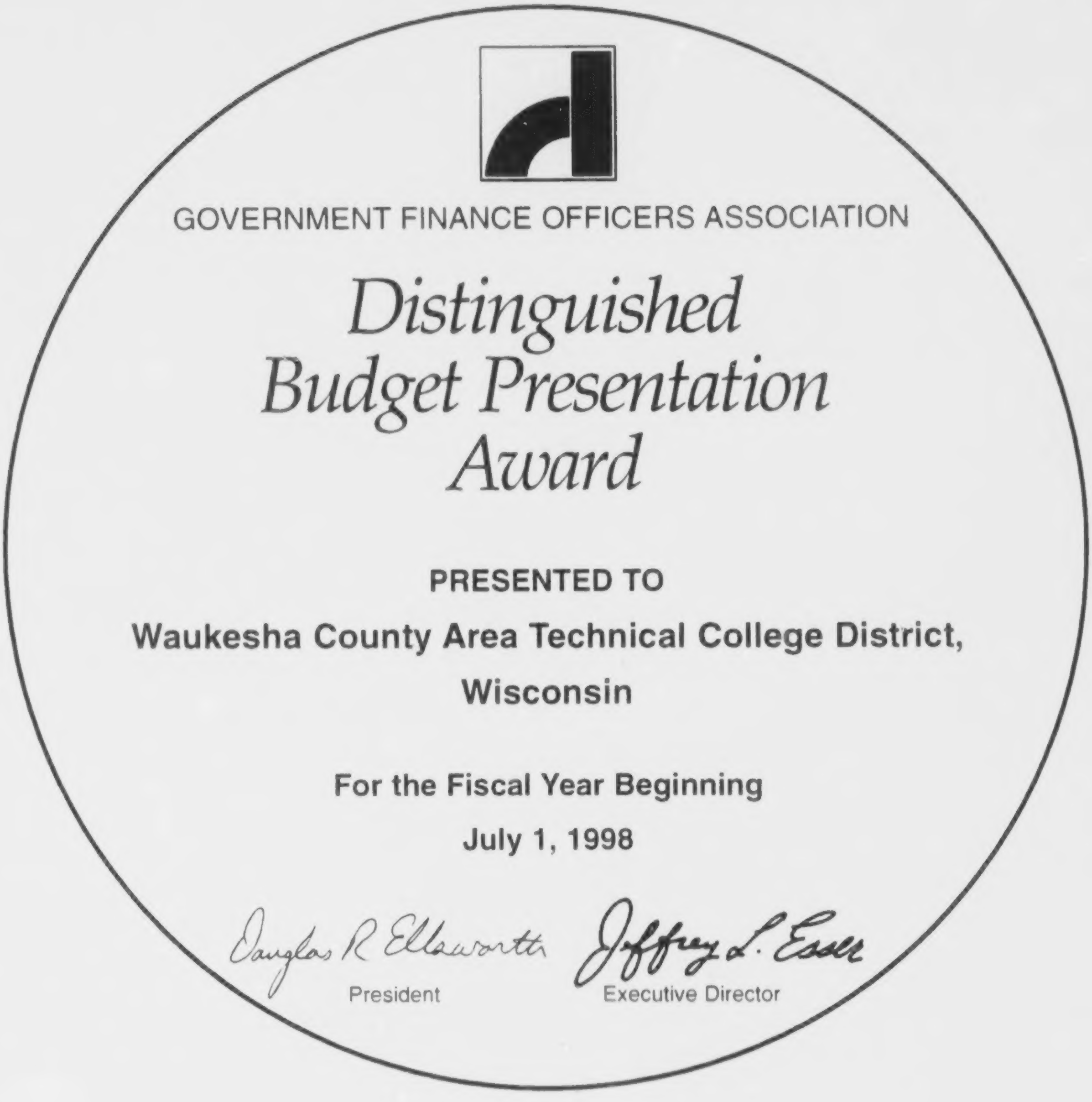

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Distinguished Budget Presentation Award

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July 1, 1998

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The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Waukesha County Area Technical College District for its annual budget for the fiscal year beginning July 1, 1998.

In order to receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

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A READER'S GUIDE TO THE BUDGET DOCUMENT

Introduction

The adopted budget document contains a wealth of information about many aspects of Waukesha County Technical College (WCTC or District) operations. To make this budget document easier to use and read, this Reader's Guide and the Quick Reference Guide have been developed. The Transmittal Letter and Budget Message should assist the reader in understanding many of the key issues within this document.

What is a budget?

The budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget informs the reader of significant policy direction and goals established by the College. The budget serves four major functions:

- **A Policy Document:** The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide the actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction from the Strategic Plan to the actual day-to-day activities of the District and budget.

- **An Operations Guide:** The budget reflects the District's operation. Activities of each division have been planned, formalized, and described in the following sections. This process will help to maintain an understanding of the various operations of the District and how they relate to each other and to the attainment of the mission and vision of the District. In this effort, the budget addresses areas that may not be traditional budget document topics (i.e. debt management, staffing levels, long-range planning, capital improvement plans). An appendix section is added to provide additional information.

- **A Link with the General Public:** The budget provides a unique opportunity to allow and encourage public review of the District's operations. The budget describes the activities of the District, the reason or cause for those activities, future implications, and the direct relationship to the public. An introduction/summary section is included for this purpose.

- **A Legally Required Financial Planning Tool:** The budget is a financial planning tool. It is also a statutory requirement for the District. The budget must be adopted as a balanced budget and must be in place prior to July 1 of each year. The budget is the legal authority to expend public monies and controls those expenditures by limiting the amount of the appropriations at the fund and function level. The revenues of the District are estimated along with available cash carryforwards to indicate funds available for use. The staffs' requests for funds represent the expenditure side of the budget.

Why prepare a budget?

The budget process affords both an interesting and challenging opportunity to reassess plans and overall goals and objectives in order to achieve the ENDS established by the Board. It is through this effort that the budget becomes an important policy document each year. Much effort is expended to ensure the budget plan and strategic plan are aligned in order to achieve the overall goals and objectives of the District.

The budget is also a requirement by state law. The budget, as adopted, constitutes the legal authority for expenditures. The District's budget is adopted at the fund and function level so expenditures may not legally exceed appropriations at this level without Board approval. During the year the District staff may request budget

A Reader's Guide (continued)

modifications of the Board to reallocate funds between fund and function. If new revenue sources become available during the year, staff will request the Board to modify the budget. All appropriations lapse at year end. Unexpended resources must be reappropriated in a subsequent year in order to be available for use.

How does the budget work?
The planning process, in many respects, is an ongoing, year-round activity. The formal strategic planning process begins in July with reviews and updates made to the existing strategic plan. Formal budget planning begins in December and ends when the Board adopts the budget in June. Throughout the year the Board and staff seek input from students, employers, business and industry, customers, taxpayers, and others. Environmental scanning takes place all year long.

The budget and policies are implemented through individual departments. The Financial Accounting Services Department monitors the accounting controls. The budget is monitored by a reporting system consisting of reports that are available to staff, which compare actual expenditures and revenues with the budget.

If new sources of funds become available during the year or funds need to be reallocated between fund or function, the Financial Accounting Services Office will work with the Board to seek a modification of the budget. These modifications require a two-thirds vote by the Board.

How is the budget structured?
This budget document is divided into nine sections. These sections focus on the following information:

- **Introduction Section:** This section contains a transmittal letter and budget message which gives the reader a broad picture of what is happening at the College, where the College is going, and what its intentions are. This section includes policies and other factors that helped guide the budget development process.

- **Overview Section:** This section gives the reader information about how the District is structured and information about the District in relationship to the community and other technical colleges. It also gives the reader the big picture of the budget.

- **General Fund:** Most of the activity of the College is located in the General Fund. In addition to financial summaries, this section includes the operational plans of the various divisions within the College.

- **Special Revenue Fund:** The Special Revenue Fund is used to record and track grant activity that the College is involved in. Information about the grants that we have had in the past and expect to have for the next year is shown in this section.

- **Capital Projects Fund:** This section gives the reader information about the capital equipment and capital projects portion of the budget. This section also includes information about our approved referendum plans.

- **Debt Service Fund:** This section gives the reader information about the amount of debt the District has outstanding as well as information about its plans to borrow future debt and the impact of the approved referendum.

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A Reader's Guide (continued)

- **Enterprise Fund:** This section contains information about the various enterprises that the College operates. This includes such activities as the bookstore and child care center.

- **Fiduciary Fund:** This section contains information about the activities the College is involved in where we are a trustee for others. This includes such activities as financial aid, student association, and athletics.

- **Appendix Section:** This section includes statistical information about the College and the community as well as a glossary of terms used in the budget document.

QUICK REFERENCE GUIDE

The following information should assist the reader with answering some of the more commonly asked questions about the Waukesha County Technical College budget.

To answer these questions:	Refer to:	Page
What is the District's vision?	Vision Statement	21
What is the District's mission?	Mission Statement	22
What are the major policy issues in the budget?	Budget Message Fiscal & Program Policies	11 23
What are the District's major expenditures?	Combining Budget Summary Budget Summary by Fund	18 32-38
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Do we have a website you can access?	http:\\www.waukesha.tec.wi.us	

Introduction

WAUKESHA COUNTY TECHNICAL COLLEGE

WAUKESHA COUNTY TECHNICAL COLLEGE
WCTC
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WORKING

800 Main Street
Pewaukee, WI 53072
414.691.5566
Fax 414.691.5593

President Richard T Anderson, Ed D

June 22, 1999

To the Taxpayers of
Waukesha County Technical College:

We are pleased to present this 1999/00 adopted budget to you. We have kept in mind the needs of the taxpayers and our students and other customers as we had staff prepare this budget. The budget submitted to us met our guidelines and contains a 5.8% increase to the tax levy for ongoing operations. In addition, it includes a 10.04% increase to the tax levy as a result of a successful $26,300,000 referendum vote for new and expanded facilities.

What does this mean to you, the taxpayer? With a 5.8% increase to the budget and a projected 5% increase to equalized valuation, the owner of a $100,000 home would be expected to pay $134.68 in taxes for 1999/00 vs. the $133.66 that needed to be paid in 1998/99. In addition, the owner would pay an additional $12.78 as a result of the referendum impact for a total of $147.46 or an increase of $13.80 from 1998/99.

As a Board, we have been controlling the budget by controlling the increase to the tax levy over the last number of years. As a result, the taxpayer has seen a decrease in the amount of taxes they have been expected to pay over the last five years. For the fourth year in a row, we tried to keep the tax levy increase at 3.8%, excluding the referendum impact. Staff has reallocated budgets wherever possible in order to provide all the services necessary to our students and other customers. They have found more efficient ways of performing tasks, ways to increase revenues, and programs or services that could be reduced or eliminated in order to accommodate the need for new and expanded programs and services. The demand for new and expanded services has been increasing at a pace that the 3.8% guidelines for this year resulted in a cost-to-continue budget only and no new or expanded programs or services. As a result, the Board agreed to modify their guidelines from 3.8% to 5.8% for ongoing operations.

Last year WCTC celebrated its 75th anniversary. We are proud of the accomplishments we have made over the past 75 years in providing the highly skilled and technical workforce that has been necessary for the economic expansion of Waukesha County. In order to continue this economic expansion and to meet the workforce demands of business and industry in our District, we found it necessary to seek voter approval for a $26,300,000 facility expansion to meet the demands for new and expanded programs. We feel we have been very responsive to the needs of our students and other customers while maintaining our fiscal responsibility to you, the taxpayers. It is our intention to continue providing the quality of service that we have done in the past while we keep in mind the needs of our taxpayers. We appreciate the opportunity to serve you.

Sincerely,

Susan E. Bischmann
Susan E. Bischmann
Board Chair

Thomas E. Neill
Thomas E. Neill
Board Secretary/Treasurer

WCTC is dedicated to providing students with a quality learning environment for occupational and personal growth.
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800 Main Street
Pewaukee, WI 53072
414.691.5566
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President Richard T Anderson, Ed.D

June 22, 1999

To the WCTC District Board:

We submit this 1999/00 budget to you for adoption. This budget was prepared using WCTC's strategic planning and visioning process, which is predicated on informed decision making and which fosters educational and fiscal accountability. WCTC's definition of accountability is the stewardship responsibility it has to its stakeholders to explain and clearly report its planned usage of resources and the results of these efforts to achieve organizational objectives.

The management of WCTC is responsible for the preparation and presentation of the annual budget document. This budget document has been prepared in accordance with the Wisconsin Technical College System's (WTCS) Financial Accounting Manual guidelines and sound budgeting practices.

CHALLENGE: Expand the Skilled Workforce in Waukesha County

As you are well aware, Waukesha County is a growing community. Business is booming in Waukesha County. Waukesha County is setting the pace for growth in Wisconsin and the Midwest with demographics reflecting a large and vital Waukesha community. Over 300,000 people live and work in the Waukesha area and projections indicate continued growth and vitality for this market. While the Wisconsin economy has outperformed the national economy during the past several years, the Waukesha County economy has been stronger than the overall Wisconsin economy and is expected to continue this trend in the future. Waukesha County is consistently the second highest per capita income county in the state. Waukesha County Technical College District has the highest per capita income among the technical college districts.

Manufacturing, retail trade, and service-related businesses account for two-thirds of the employment in Waukesha County. Approximately 35% of the workforce are in goods-producing industries such as agriculture, mining, construction, and manufacturing with the remaining 65% employed in service industries such as transportation, trade, finance, insurance, real estate, and government. It is expected that all service industries, which are strongly dependent on transportation networks, will continue to be very strong in Waukesha County with its advantageous position on the interstate highway system. Trade is projected to add the highest number of jobs to the employment base during the period 1990 and 2000.

Employers are finding it extremely difficult to find employees to fill vacant and new positions. The unemployment rate is very low. Productivity is high. As a result, we have taken on the challenge of expanding the skilled workforce in Waukesha County.

In order to meet this challenge, our efforts are focused on four market niches:

- **New Workforce**: This group generally consists of the 16 – 24 year olds. It is made up of those customers who have not yet been in the workforce or are relatively new to the workforce, but are seeking skills necessary to become productive workers. Our efforts with the 2+2+2 programming agreements, which allow a high school student to earn college credit while still in high school, come to WCTC for two years, and attend a four year college or university for an additional two years and receive their bachelor's degree, are aimed at market penetration and meeting the community's needs. The majority of the full-time students attending WCTC are from this customer base.

CHALLENGE: Expand the Skilled Workforce in Waukesha County (continued)

- **Existing Workforce**: This group generally consists of the 25 – 49 year olds. It is made up of customers who are seeking to improve their current job skills, desiring to receive a higher education, or changing careers. The majority of these students are part time. Many of these customers have no intention of ever receiving a degree from WCTC, but only to take a few courses to upgrade their job skills. Our advanced technical certificate programs are geared toward serving this market.

- **People in Transition**: This group generally consists of the 50 and older population. Often these are people who are planning to relocate, to leave the workforce, or have already retired. Our Learning in Retirement program and the non-credit courses are very popular with this group. However, there are growing masses of students from among all ages whose life circumstances have placed them at risk and are in transition. These students require significant services to assist them in their time of need.

- **Customized Training and Technical Assistance**: This is a need of employers within the District. WCTC's economic development role includes providing customized training and technical assistance programs tailored to the specific needs of individual firms and organizations to retrain workers, to upgrade their skills, to increase productivity, to provide outplace services for displaced workers, and to act as a facilitator for community action groups and organizations.

What Distinguishes WCTC from Other Districts

WCTC is a "learning organization" which is deeply concerned about its stakeholders. We believe the quality of service demanded by the taxpayers of our District is higher than in the other fifteen technical college districts. WCTC has distinguished itself by attempting to operate more like a business enterprise than a governmental agency. WCTC has been identified for its educational leadership within our technical college system. WCTC is willing to move quickly into new program areas in response to market demands. This often results in higher program costs due to the need to rework some of the programs.

We believe WCTC has far exceeded other technical colleges on the long-term success of its programs by doing up-front market research. WCTC attempts to determine up front if the demand is for a tool or an occupation.

WCTC has a different student mix than other districts. The majority of WCTC's student population already works in the field in which they are receiving instruction. The majority of our students are part time, falling in the 25 – 49 year old category. WCTC has the highest percentage of part-time students to full-time students of all the technical college districts. In many cases, it is more costly to provide services to numerous part-time students than it is to full-time students.

The cost of living in Waukesha County is higher than in many other places in Wisconsin. Our communities' demand for high quality services also results in higher costs. In order to stay on the cutting edge, it is necessary to stay up to date with current technologies, which can be very costly. WCTC also provides more non-FTE (full-time equivalent) student-generating activities than do other technical colleges. As a result, WCTC tends to have one of the highest cost per FTE student in the Wisconsin Technical College system.

Infrastructure Planning

The technology age is upon us. Our community is demanding a workforce that is skilled in the use of technology. Our students are also demanding to learn these skills. In order to provide adequate training, it is necessary to have the infrastructure in place to handle this level of technology. This has resulted in the

Infrastructure Planning (continued)

need for more computer labs, revision of curriculum to incorporate technology, computers available to instructors, an administrative and instructional system infrastructure to link these computers together, and other related costs. Technology today is changing quite rapidly. Much of the equipment that is purchased today is outdated in three years. This has resulted in a rapid turnover of capital equipment and the need for a larger capital budget.

Due to the fast pace of society today and the low unemployment rate, our students are not the traditional students who attend classes during the day and do homework in the evenings. The majority of our students work during the day. They may attend classes days, evenings, or weekends. Due to technology, students no longer need to attend classes on campus. This has placed an additional burden on us. Our customers are demanding alternative methods of learning such as classes over the Internet, through video or television. We have also partnered with other technical colleges to offer collaborative programming whereby an instructor can teach the course live in one school and, through the use of a "smart classroom" at another location, students can see exactly what is going on and have interactive participation. Putting these infrastructures in place continues to be very costly. We expect the cost per student to lessen as the number of users increase.

As technology changes and the way we do business changes, it has also been necessary to retrofit the campus (i.e. changing a traditional classroom into a computer lab or smart classroom). As we add new programs (i.e. construction trades or printing/publishing), the needs of these programs quite often require specialized labs. In the early 1990's, the District attempted to pass a $25,000,000 referendum to take care of some of these needs. This referendum attempt failed. As a result, the District phased in parts of this referendum plan. The District is only allowed to do $500,000 of new construction in a two-year period without a referendum. Building improvements cannot exceed $500,000 per project. As a result, the District was limited in what it could do; specifically new program needs were met through leased space. Based upon identified needs in health programs, police and fire science programs, the need for open computer labs and centralized student functions (i.e. registration, admissions, financial aid), and infrastructure improvements for 25-30 year old buildings, WCTC received approval of a $26,300,000 referendum at the April 6, 1999, election.

Critical Concerns and Issues

Although WCTC is in excellent financial condition, we have identified a number of critical concerns for WCTC's future that may tend to increase the burden on its taxpayers. These concerns and issues are:

- **Fast-paced changes**: WCTC strives to keep pace with current technologies and emerging occupations. With the fast pace of technology changes, trying to stay up to date with the knowledge and adequate equipment is difficult. Due to the nature of emerging occupations, it is difficult to gain the necessary information timely enough to stay current. As a result of trying to stay current, WCTC's capital budget for equipment consists of a high percentage of computer hardware and software items to replace existing equipment. In addition, the existing technology infrastructure is not always capable of handling all the new software and demands placed on it.

- **Lack of Skills**: Many of our students lack the basic skills to be successful in an educational process when they come to WCTC. As a result, WCTC has implemented a new matriculation process to assess students' abilities up front. This has resulted in an increased need for remedial education in basic skills and critical life skills training, which is very labor intensive and costly.

Critical Concerns and Issues (continued)

- **Aging Staff**: As of January 1, 1998, WCTC had 420 full-time employees of whom 53% were over 50 years of age. Of those over 50 years of age, 41 staff were between 60 – 64, 77 were between 55 – 59, and 102 were between 50 – 54. Many of these employees are highly skilled faculty or in management positions. A concern of top management is the need to ensure that the recruitment and training of new and current employees to replace retirees occurs.

- **Capital budgeting**: The majority of WCTC's buildings were built in the early 1970's. As a result, WCTC is now being faced with infrastructure replacements and improvements. This will result in a need to increase the capital budget over the next few years to accommodate the infrastructure needs. Some of these needs have been included in the successful $26,300,000 referendum. In the past, when equipment was purchased, it was very easy to project out when the equipment needed to be replaced. In today's environment of the computer, the technologies are changing so rapidly that more and more budget dollars are needed in order to keep pace with the rapid changes that other equipment is not being replaced when needed. An increasing percentage of equipment and supplies are being donated to the District.

Year 2000 Issue

A new century will soon be upon us. Because many computer systems were developed at a time when computer memory and storage was expensive, many programmers only programmed in the capabilities of storing a two-digit year. As a result, businesses and industries could experience problems with their systems or any equipment that uses technology. WCTC is well aware of the potential problem that could be faced as we get ready to enter the year 2000. Over the past three years WCTC has spent many hours and resources converting its legacy computer systems over to a purchased software system using SCT's BANNER software. In addition to converting its administrative software, WCTC has also looked at its facilities and other systems to check for year 2000 compliance. It is WCTC's hope to be year 2000 compliant by June, 1999. It is making every attempt to foresee any potential problems and fixing them in advance.

North Central Accreditation

The method of being officially recognized as an institution of higher education is called accreditation. WCTC receives its accreditation through the North Central Association. The maximum length of time a school can receive accreditation for is ten years. In 1990 WCTC received a ten-year accreditation. In February, 2000, WCTC will go through the reaccreditation process and hopes to receive another ten-year accreditation. Over the past three years some staff resources have been reallocated to work on ensuring that WCTC receives the maximum accreditation period possible. In order to receive a ten-year accreditation, the District must meet very high standards.

Budget Priorities and Goals

From the programmatic side, staff were to focus on the following criteria and goals when preparing their budgets:

- *Reach new and expanded markets to increase the pool of new and highly skilled workers*: This was to be done using some of the following guidelines:
  - Increase articulation agreements with colleges and universities as well as area high schools to expand the 2+2+2 programming efforts.
  - Fund new programs where demand shows that a viable market exists.
  - Increase market penetration through the use of various marketing tools.
  - Use alternative delivery methods such as the Internet and other distance learning methodologies to meet the demands of students.
- *Increase collaboration efforts with other technical colleges and private industry.*

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Budget Priorities and Goals (continued)

- *All services to be provided were to be within the framework of the Vision Statement.*
- *Reallocate resources to ensure readiness for the North Central reaccreditation visit in February, 2000.*
- *Do what is necessary to prepare for year 2000 compliance.*

From the financial side, the Board set the following controls for the development of the budget:

- *Tax levy increase could not exceed 5.8% for ongoing operations*: The budget, as presented, contains a 5.8% increase to the tax levy for ongoing operations.
- *Operational mill rate could not exceed $1.30 for ongoing operations*: Based upon a projected 5% increase to equalized valuation, the expected operational mill rate is $1.20.
- *Total mill rate could not exceed $1.50 for ongoing operations*: Based upon a projected 5% increase to equalized valuation, the expected total mill rate is $1.35 for ongoing operations.
- *Local funding for capital equipment and projects for ongoing operations will not exceed $5,000,000*: The budget as presented requires local funding of $5,000,000 for ongoing operations.
- *Upon successful passage of a referendum, include the necessary referendum and related costs into the budget as identified in the referendum package*: This budget, as presented, includes an additional $109,021 of operational costs and $3,285,125 of debt service costs funded through property taxes. In addition, the Capital Projects Fund has been increased for the cost of the new construction and related equipment and furniture purchases that will need to impact the 1999/00 budget. This is projected to add an additional $0.13 to the total mill rate.

In addition to the Board's guidelines, the President established these additional guidelines for the development of the budget:

- All services to be provided were to be within the framework of the four market niches.
- Current operating expense budgets could not increase more than 1% overall unless through reallocation or new external funding sources.
- Any new or expanded services that could not be absorbed through reallocations were to be submitted on an Exception Request Form with detailed justification. The President would evaluate these requests and determine which ones to take to the Board to ask for an exception above the original 3.8% approved guidelines. Total submitted requests exceeded $1,000,000 on a net basis.

Major Changes

Below are the major changes impacting the 1999/00 budget:

- **New and Expanded Initiatives**: The following is a list of new and expanded initiatives that were added to the budget:
  - **School-to-Work Program**: Part of the school-to-work program was transferred from the Special Revenue Fund to the General Fund due to a decrease in Carl Perkins Funding - $41,304.
  - **Academic Advising**: About a year ago we started up an academic advising program as a component of the new matriculation process. Funds were found in the current year on a one-time only basis to fund the program for this year. New funds have been allocated to the budget for next year to fund this program on an ongoing basis - $145,445.
  - **Medical Coding Program**: The demand for a Medical Coding program has resulted in $12,912 being included in the budget to start some medical coding classes.

Major Changes (continued)

- **Workforce Development Center Costs**: WCTC is a major partner in the Workforce Development Center and shares in the operating costs for the Center. WCTC's proportionate share of the costs increased by $30,000.
- **Workforce Development Center Rent**: Due to additional space becoming available at the Waukesha County Workforce Development Center, WCTC has leased additional space at a cost of $11,090.
- **Planning & Evaluation Position**: Due to increased demands for new program research and existing program evaluations, a new Planning and Evaluation position was added to this department - $73,322.
- **Adaptive Equipment**: WCTC is getting more students with disabilities attending its campus, especially blind students. It is anticipated that at least $5,000 will need to be spent on adaptive equipment for these students under the Americans with Disabilities Act.
- **Weekend College**: Due to demands from students and industry, it has been decided to offer more classes on weekends, especially Sunday. As a result, the school will experience increased operational costs for Sunday. Funds of $17,939 have been added to the budget to offset some of these costs. It is anticipated that the full costs will exceed $70,000. These additional funds will be found through one-time reallocations, delay in startup, or wherever funds can be found.
- **Marketing**: An additional $88,813 was added to the budget to expand marketing of the College to the community and the services it provides.

- **Successful passage of a $26,300,000 referendum**: On April 6, 1999, the voters approved a $26,300,000 facility expansion package. As a result, $109,021 was added to the General Fund to fund two limited-term positions in Facility Services to help manage the construction projects. An additional $3,285,125 was added to the Debt Service Fund to cover principal and interest payments expected to be made during spring, 2000. The Capital Projects Fund was increased by $15,108,000 to cover anticipated expenditures in 1999/00. It is anticipated that $29,430,000 will be issued in general obligation bonds during 1999/00 of the $26,300,000 approved referendum amount plus the $5,660,000 related equipment and furniture needs. As a result of a successful referendum, it is anticipated that WCTC will fall under the arbitrage regulations in calendar year 2000. It is anticipated that WCTC will be able to structure its borrowings for ongoing operations and the referendum-related borrowings to stay at $10,000,000 or below in 1999 and 2001. The debt repayment schedules will be structured in such a way as to keep a stable tax rate without peaks and valleys. Please see the Debt Service Fund for further details.

- **Carl Perkins Federal Funding**: Over the past number of years we have been receiving Carl Perkins funding. This funding has been used to fund a number of programs within the Women's Development Center. Due to funding regulation changes at the federal level, it is anticipated that WCTC will receive approximately $170,000 less in funding than we have had in the past. Based upon information that we know at this point in time, some or all of this funding may be restored in one way or another in the following year. As a result, a decision was made to use some of the fund balance in the Special Revenue Fund to offset any funding shortfalls for 1999/00 on a one-time basis. As we proceed into 2000/01, we will have a clearer picture of the long-term impact of this funding and will decide whether or not to levy taxes to keep the program at the level it is or to reduce or eliminate some components of the program to stay within the funding levels.

Major Accomplishments

Many staff hours have been devoted to four major projects in 1998/99 in addition to all the other ongoing activities. These four major projects are:

- **Referendum Planning**: Many hours were devoted to determining what our facility needs are based upon the new programs that are being approved. A $26,300,000 referendum package was put together and placed before the voters for approval on April 6, 1999. The voters did approve the referendum package.
- **BANNER Software Conversion**: Over the past three years staff have been converting our legacy computer systems to a new purchased system, utilizing the SCT BANNER software. The financial aid and student services modules were brought live during 1998/99 for a successful implementation. Initial problems were encountered with the interface between the touchtone registration system and BANNER in spring, 1998, but these have been worked out and things are running smoothly. The Human Resources and Finance modules were placed into service in 1996. Work is still continuing on some of the smaller submodules and reporting needs.
- **North Central Accreditation**: WCTC is scheduled to be reaccredited as an institution of higher learning in February, 2000. Over the past two years staff have been working intensely on making sure we are ready for this reaccreditation so that we can hopefully achieve a ten year accreditation, the maximum allowed.
- **Matriculation and Advising Programs**: A new program was put into place earlier in 1998 whereby students needed to declare their intention of getting a degree or not and to take some tests as a result. In addition, for those students enrolled in our various programs, students now are assigned to an advisor to assist them as they progress through their program. These two new programs have resulted in many staff hours being devoted to setting up the programs and implementing the programs.

Ackowledgements

The preparation of this report was accomplished through the cooperative efforts of the Financial Accounting Services Office, the President's Executive Committee, the Information Technology Services Department, the Marketing Department, and other dedicated staff. We express our appreciation to these staff for their many long hours in the preparation of this report. In addition, we convey our appreciation to the WCTC's Board of Directors for their interest and support in planning and conducting the financial operations of WCTC in a responsible and progressive manner.

Respectfully submitted,

Richard T. Anderson

Richard T. Anderson
President

Craig L Piotrowski
Vice President of Administrative Services

Cary Tessmann

Cary Tessmann
Controller

COMBINING BUDGET SUMMARY
Fiscal Year July 1, 1999 - June 30, 2000

	Govermental Funds				Proprietary Funds	Fiduciary Funds	
	Operating Funds						
	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Trust & Agency	Combined Total
REVENUES							
Local Government	28,915,997	2,880,141	0	7,265,396	0	93,419	39,154,953
State Aid	5,036,090	742,489	105,873	0	0	300,000	6,184,452
Program Fees	4,626,578	0	0	0	0	0	4,626,578
Material Fees	637,838	0	0	0	0	0	637,838
Other Student Fees	385,500	0	0	0	0	197,000	582,500
Institutional	2,914,856	384,213	530,000	50,000	2,458,584	79,530	6,417,183
Federal	0	1,497,991	0	0	0	102,640	1,600,631
Total Revenues	42,516,859	5,504,834	635,873	7,315,396	2,458,584	772,589	59,204,135
EXPENDITURES							
Instruction	28,561,102	4,262,300	4,323,064	0	0	0	37,146,466
Instructional Resources	1,220,833	0	126,732	0	0	0	1,347,565
Student Services	3,946,059	1,519,305	55,426	0	0	772,193	6,292,983
General Institutional	5,358,084	409,435	651,951	0	0	0	6,419,470
Physical Plant	3,912,781	0	15,056,700	7,333,396	0	0	26,302,877
Auxiliary Services	0	0	0	0	2,392,788	0	2,392,788
Total Expenditures	42,998,859	6,191,040	20,213,873	7,333,396	2,392,788	772,193	79,902,149
Net Revenue/(Expenditures)	(482,000)	(686,206)	(19,578,000)	(18,000)	65,796	396	(20,698,014)
OTHER SOURCES/(USES)							
Residual Equity Transfer In/(Out)	0	0	0	0	0	0	0
Operating Transfer In/(Out)	(18,000)	0	0	18,000	0	0	0
Proceeds from Debt	0	0	34,430,000	0	0	0	34,430,000
Total Other Sources/(Uses)	(18,000)	0	34,430,000	18,000	0	0	34,430,000
TRANSFERS TO/(FROM) FUND BALANCE							
Reserve for Prepaids & Inventories	0	0	0	0	0	0	0
Reserve for Operations	0	0	0	0	0	0	0
Reserve for Post-Employment Sick Pay	0	0	0	0	0	0	0
Reserve for Post-Employment Benefits	0	0	0	0	0	0	0
Reserve for Capital Outlays	0	0	14,852,000	0	0	0	14,852,000
Reserve for Debt Service	0	0	0	0	0	0	0
Reserve for Financial Aid	0	0	0	0	0	0	0
Reserve for Student Organizations	0	0	0	0	0	396	396
Retained Earnings	0	0	0	0	65,796	0	65,796
Designated for Subsequent Years	(500,000)	(686,206)	0	0	0	0	(1,186,206)
Total Transfers To/(From) Fund Balance	(500,000)	(686,206)	14,852,000	0	65,796	396	13,731,986
Beginning Fund Balance	17,031,269	686,206	737,146	18,000	908,661	213,205	19,594,487
Ending Fund Balance	16,531,269	0	15,589,146	18,000	974,457	213,601	33,326,473

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REVENUE AND EXPENDITURE SUMMARY

Total revenues equal $59,204,135, an increase of $4,840,611 or 8.9% from 1998/99. Property tax levy increased $5,354,026 or 15.8%. Ten percent of this increase was a result of WCTC successfully passing a $26,300,000 referendum for building expansion. WCTC will borrow $26,300,000 over the next two years along with $5,660,000 for furniture and equipment for the new additions and buildings. The Debt Service tax levy was increased an additional $3,285,125 to cover refunding of these borrowings.

Total expenditures equal $79,902,149, an increase of $19,553,877 or 32.4% from 1998/99. The majority of this increase is in the Capital Projects Fund and is related to the referendum building projects. The budget includes expenditures of $15,108,000 that relate to the referendum.

WCTC plans to issue $34,430,000 in debt during fiscal year 1999/00. Of this amount, $5,000,000 will be used for ongoing operations and the balance relates to the referendum projects.

With the exception of the referendum-related projects, this budget is a cost to continue budget. The Board did modify their guidelines towards the end of the process and staff were able to add a few expanded or new items to the budget, which have been identified in the budget message.

IMPACT ON TAXPAYERS

How does WCTC's budget impact the taxpayers?

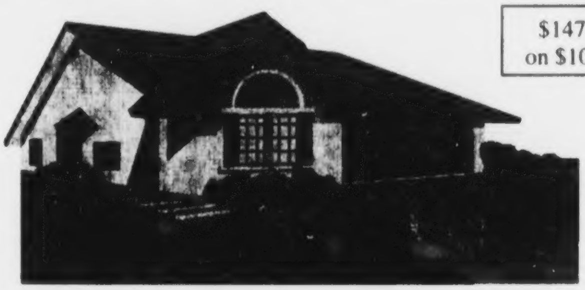
WCTC is considered a special district by the State of Wisconsin. As a result, it has authority to levy taxes to cover the services it provides. Annually WCTC is required to adopt a balanced budget. During the budget process it is determined how much tax levy is needed to meet the needs of the budget. In October of each year the District Board approves the amount of tax levy to be assessed against each municipality within the District.

By state statute, WCTC cannot assess more than $1.50 per $1,000 of equalized valuation for operational costs to the municipalities. There is no limit on the amount that can be assessed for debt service. However, state statutes limit how much debt the District can issue without a referendum. In this way, the statutes do put some controls on the technical colleges for debt.

WCTC bills the municipalities based on **equalized valuations** as determined by the State of Wisconsin Department of Revenue. WCTC bills the municipalities based upon **mill rates**. A mill rate is the amount of taxes billed per $1,000 of valuation. The tax rates shown within this document are based upon equalized valuations that are billed to the municipalities, not upon assessed valuations billed to the taxpayer.

The municipalities, in turn, bill the taxpayers of those municipalities based upon **assessed valuation**. Therefore, the mill rate assessed by one municipality for taxes due to WCTC can be different than the mill rate billed by another municipality. These rates may be higher or lower than the mill rate billed to the municipalities based upon equalized valuation.

Based upon a $100,000 house, for WCTC's 1999/00 budget, the estimated amount the municipalities within the District will be billed is $1.20 for operations and $0.27 for debt for a total mill rate of $1.47 per $1,000 of equalized valuation. This is based on the assumption that equalized valuation will increase 5%. If the actual change in equalized valuation is higher or lower than the mill rate would be adjusted accordingly. For a $100,000 home, the municipality would be billed $147.46.



$147.46 tax bill
on $100.000 value

The municipality, in turn, will bill the taxpayer based upon assessed valuation. If the assessed valuation rate is $1.50, the taxpayer would be billed $150 for a $100,000 home. If the assessed valuation is $1.20, the taxpayer will be billed $120. The assessed valuation for properties within the municipality are determined by the municipality. Equalized valuation is determined by the Department of Revenue based upon a formula that standardizes property values across all municipalities.

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VISION STATEMENT

VISION

Waukesha County Technical College is the leader in workforce development for Waukesha County.

PURPOSE

Students will achieve occupational and personal success through lifelong learning at WCTC.

TARGET

All of our students and other customers will state that their experiences with WCTC were a wise use of their time and money.

CORE VALUES/PRINCIPLES

(Student and Other) Customer Focus: People are central to our mission. People learn best when they learn how to learn. We will meet or exceed student and other customer needs.

Continuous Improvement: Lifelong learning is the key to occupational and personal growth. Quality is achieved through continuous personal and process improvements.

Personal Empowerment: People have the capacity to change and to improve the quality of their lives. People will be treated with dignity and respect. Empowered people accept personal responsibility and strive to do their best.

ENDS STATEMENTS

Occupational Competency: Students have skills needed to obtain entry-level jobs or have upgraded skills in their area.

Critical Life Skills: Adults who are self-directed learners/workers and who possess communication, analytical, group effectiveness, and personal management skills.

Educational Leadership: WCTC is a student learning-centered organization serving as a local, regional, national, and international educational resources and role model.

Organizational Productivity: WCTC is a productive, humanistic, and improving organization.

Economic Development: Economic development is possible through the collaborative efforts of WCTC along with other organizations.

STATUTORY MISSION STATEMENT

Waukesha County Technical College is a post-secondary school which offers specific occupational training below the baccalaureate level. WCTC provides quality education to the Waukesha County area and is a regional, national, and international resource.

WCTC is responsible for the initiation, development, and maintenance of programs with specific occupational orientation, including technical associate degrees, training of apprentices, and adult education.

In partnership with the community and the Wisconsin Technical College System Board, WCTC seeks to implement its philosophy by providing:

- Occupational competency programming which offers the skills and knowledge required for entry-level positions, upgrading of existing skills, and training for occupational changes.
- Occupational upgrading and continuing education offerings which contribute to job-related lifelong learning.
- Basic skills training needed to enter and succeed in occupational programs.
- Career planning opportunities such as counseling, evaluation, and assessment.
- Economic development leadership through technical assistance, customized training, assessment of labor market/training needs, and identification of training needs required for emerging occupations.
- Career ladder opportunities through cooperative relationships with area high schools and colleges, which seek to maximize students' educational endeavors.
- Personal development/critical life skills training which prepares individuals to become productive employees and citizens.
- Self-enrichment opportunities which provide outlets for creative growth and expression.
- Cultural diversity programming which creates an environment conducive to the recruitment and retention of racial and ethnic minorities in employment and educational activities.

POLICIES

A number of policies provide the context for planning and developing the budget in any given year. Fiscal policies address the acquisition and general allocation of resources: cash management, reserves, debt services, etc. Programmatic policies focus on what is done with those resources and how it is accomplished. Long-term policies deal with broad goals that vary little from year to year. Short-term policies are specific to the budget year. They address the key issues and concerns that frame the task at hand—preparing a balanced budget that effectively achieves the District's priorities within the context of the current and expected economic and political realities.

LONG-TERM FISCAL POLICIES

Debt Structure: The WCTC Board has taxing powers and may incur long-term debt obligations. By law WCTC cannot have bonded indebtedness greater than 2% of equalized valuation and aggregate indebtedness greater than 5% of equalized valuation. WCTC structures its debt in such a way as to maintain a stable tax levy requirement in the debt service fund. WCTC also structures its debt to be repaid over a five to seven year period or less for any bond issue that is not part of a referendum. Referendum bond issues may be paid off over a ten to twenty year period, depending on the size of the referendum. WCTC annually borrows funds to pay for new construction, land improvements, building improvements, site improvements, and capital equipment that are budgeted in the capital projects fund. WCTC does not borrow funds short-term for operations.

Long-term Liabilities: Responsible financial management means looking beyond the next fiscal year to potential liabilities that can impact WCTC in the out years. Post-employment sick pay and other post-employment benefits are long-term costs that must be addressed. It is essential to plan for such potential liabilities early and allocate resources accordingly to ensure that current budgetary policies and actions do not lead to unexpected financial burdens that could require drastic remedies in years to come. As a result, WCTC has chosen to utilize the excess of revenues over expenditures in the general fund at the close of a fiscal year to be reserved for post-employment benefits. Over the past five years WCTC has utilized these excess funds to pay off the Wisconsin Retirement System unfunded prior service liability and to fund, in its entirety, the reserves for post-employment sick pay and retirement benefits for retired employees (reserves have not been set aside for post-employment benefits for active employees).

Internal Controls: WCTC is committed to the development of good management systems and controls. Significant efforts are made to employ qualified personnel. Likewise, systems are conscientiously developed within which WCTC employees can function effectively and which provide appropriate levels of supervision, internal controls, and segregation of job duties.

Accounting Systems: In developing and modifying WCTC's accounting system, consideration is given to the adequacy of internal controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets.

Cash Management: WCTC has adopted an investment policy which restricts investments to time deposits that mature in not more than one year, US Treasury obligations, repurchase agreements, Local Government Pooled Investment Fund, Wisconsin School District Liquid Asset Fund, and other high grade securities, with prior approval of the Board and which comply with State Statute 66.04(a). WCTC structures its investments to ensure sufficient funds are available to meet all obligations when due.

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Long-Term Fiscal Policies (continued)

Revenue Estimates: In order to maintain good fiscal integrity, WCTC uses conservative estimates when forecasting revenues so that actual revenues equal or exceed the budgeted revenues.

Budget Systems: State statutes require the District to prepare an annual budget. The WCTC Board controls the budget by controlling the rate of growth to the tax levy. District staff must present a balanced budget to the Board that meets the budget guidelines as established by the Board. Due to relatively stable enrollments, the Board has further set the guidelines that all new positions are the result of reallocations of funds from other positions unless other external funding sources are found to cover the cost of the position or the Board makes an exception to the rule.

Maintenance of Fund Balance: State statutes prohibit the technical colleges from maintaining any unreserved undesignated fund balances. WCTC maintains fund balances to cover post-employment benefits, prepaid expenditures and inventories, operations, capital projects, debt service, student organizations, student financial assistance, retained earnings, and funds designated for subsequent years.

Contingencies: WCTC budgets $500,000 in the general fund and $500,000 in the capital projects fund for emergencies that may crop up during the year. The $500,000 budgeted in the general fund is funded through the excess of revenues over expenditures from the previous year. If insufficient funds are available, the budget would be modified to reduce the contingency fund budget. The $500,000 budgeted in the capital projects fund would be funded through issuance of general obligation debt if the funds are used. Any use of these contingency funds requires Board approval.

Bond rating: WCTC is determined to maintain its fiscal integrity in such a manner that it retains its Aaa bond rating.

Risk Management: WCTC maintains a risk management program which includes a risk manager, a comprehensive insurance program designed to meet WCTC's needs, active security and safety committees oriented to the identification and avoidance of risk, regular meetings with employees covering risk management, and an independent risk management and insurance consulting firm retained to assist in WCTC's risk management program.

Independent Audit: Annually WCTC hires a certified public accounting firm to conduct an independent audit of our accounting records in compliance with generally accepted accounting and auditing standards and in compliance with the Single Audit Act requirements. An annual audit of the financial statements of WCTC by an independent certified public accountant is required by WCTC Board policy and state law. WCTC does not maintain an internal audit staff; however, internal audit and operation review services are purchased on an as-needed basis from an independent auditor.

LONG-TERM PROGRAM POLICIES

Strategic Planning: In order to have a clear focus and direction, strategic planning is a necessity. The strategic planning process needs to be fully integrated with other planning processes such as budgeting, technology planning, resource allocation, capital improvement planning, program planning, etc.

WCTC's strategic planning process includes the development of a vision and mission statement, which helps steer the District in the desired path. The planning process includes the development of planning assumptions and planning guidelines established by the Board, which set the general framework within which the institution operates. The planning assumptions identify characteristics and trends gathered through environmental scanning. The planning guidelines identify the parameters to be used to reach the vision. The ENDS statements are the long-term goals to be reached in order to satisfy the vision statement.

Annually the Board reviews this framework and modifies the above documents as necessary. Once the district-wide strategic plan has been updated by the Board, the various divisions within the District develop operational plans that include short-term and long-term goals and objectives to be achieved by the divisions in order to achieve the Board's ENDS statements.

These operational plans are prepared in conjunction with the annual budget. Resource allocation, which includes economic, human, facilities, and equipment resources, are allocated based upon needs identified through the above processes. The budget is one component of the resource allocation process. Budget development responds to the planning guidelines established in the strategic planning process.

Other Planning Processes: In addition to the Strategic Plan, WCTC also utilizes various other planning processes. Some of these processes are:

- *A Five-year Program Development Plan* which is reviewed and updated continuously to monitor changing business and industrial needs with extensive need surveys conducted to determine labor market changes. This plan is used to determine what programs to offer to students.
- *A Vocational Education Plan* which is prepared yearly in conjunction with WCTC's application for vocational education funds.
- *Annual follow-up studies*, including six-month graduates, withdrawals, and employers, which allow WCTC to monitor changes in the labor market. In addition, longitudinal follow-up studies, conducted three and five years after students graduate, allow WCTC to determine the long-term benefit of occupational education.
- *A Five-year Program Evaluation Plan* which assists WCTC in determining the relevance of program competencies and which identifies major evaluation efforts in educational offerings as well as in institutional services and activities.
- *A Long-range Facility Plan* which addresses programmatic and support service facility needs.
- *A multi-year Capital Budget Plan* which addresses WCTC's long-term capital needs.
- *A Technology Plan* which addresses WCTC's technology needs in computers and distance education environments.

Promote Economic Development: Sound economic development is indispensable to ensuring a high quality of life and long-term economic viability for Waukesha County. In order to maintain businesses in Waukesha County, they need qualified staff. WCTC seeks to provide potential employees with the skills necessary to work and live in Waukesha County.

Long-Term Program Policies (continued)

Provide Effective, High Quality Programs: WCTC constantly reassesses its programs and services to ensure that they are meeting the needs of the students, community, and businesses. It provides an intensive evaluation process before any new programs or services are started to determine if there is an adequate demand for the program or service and whether or not the program graduates will be able to earn enough from jobs in that industry to live on.

Stay on the Cutting Edge: In order to stay on the cutting edge and to be the leader, WCTC strives to keep abreast of the latest technology and equipment in the various programs it offers as well as keeping staff trained and up to speed on what is happening in the industry they are teaching in.

Build Critical Life Skills into all Curriculum: Staff will include critical life skills into all curriculum that is developed or revised.

Serve Four Market Niches: All services provided by WCTC will serve customers in the following four market niches: new workforce, existing workforce, people in transition, and technical assistance to business and industry.

Create 2+2+2 Partnership Agreements with High Schools and Colleges and Universities: Partner with high schools and colleges and universities whereby students can earn college credit while in high school, continue on to WCTC for two years, and then transfer to a four-year college with junior standing and complete a baccalaureate degree in another two years. Create at least one 2+2+2 agreement for each program area that we offer.

Integration of International Trade: More and more businesses within Waukesha County are becoming internationalized. As a result, WCTC staff will include an international component into all of their curriculum. The use of exchange programs and cultural diversity programs are very beneficial in promoting this awareness.

Staff Replacement Planning: Over 50% of the current staff are age 50 and above. Many of these staff are in management positions. Plans need to be put in place to train, mentor, and develop staff now in order to have seamless transitioning as the older staff retire. Failure to plan for this huge number of retirements over the next few years could result in interrupted services to our customers. It is anticipated that approximately 50% of these positions will be filled internally while the other 50% will become new employees of WCTC.

SHORT-TERM FISCAL POLICIES

Meet the Board's Budget Guidelines: Annually the Board establishes budget guidelines that staff must follow in order to prepare the budget. The Board established the following guidelines that must be met:

- Tax levy may not increase more than 3.8% for ongoing operations. (Ongoing operations does not include referendum-related activity). The Board later changed this to 5.8%.
- Operational mill rate may not exceed $1.30 for ongoing operations.
- Total mill rate may not exceed $1.50 for ongoing operations.
- Debt issuances needed to cover capital expenditures may not exceed $5,000,000 for ongoing operations.
- New regular positions can only be created through reallocation of funds or through external funds (i.e. state or federal grants) unless the Board grants an exception.
- Utilize $500,000 of general fund fund balance to fund a $500,000 contingency fund controlled by the Board.
- Upon successful approval of a $26,300,000 referendum vote, the budget would be modified to include the impact of the referendum as it relates to the 1999/00 budget.

SHORT-TERM PROGRAM POLICIES & PRIORITIES

Referendum Planning: Many of WCTC's buildings were built in the early 1970's. They met the needs of the student population at that point in time. In today's society, technology has become a huge component of student training. Educational delivery methods are changing. The student population and demands are changing. The age of the buildings on campus are starting to require infrastructure improvements. Demand for new programs requires facilities to house the new programs. As a result of reviewing our facility plan needs, a referendum of $26,300,000 was approved by the District Board in December and approved by the voters on April 6, 1999. Construction of the new facilities would be across three fiscal years. Upon receipt of voter approval, this budget and future budgets will contain the budgetary impacts of the approved referendum plan. The 1999/00 budget will be impacted as a result of a successful referendum.

Development of the New Worker: In order to attract and train new workers, staff will need to revise curriculums, establish partnerships with high schools and other colleges and universities for credit transferability, utilize various delivery methods, and expand marketing efforts to the high school and new worker populations.

Staff Replacement Planning: Management staff will focus on identifying staff positions that may turnover due to retirements in the next few years. Management will focus on plans to train, develop, and mentor other staff to fill these vacancies as they occur.

NCA Accreditation: Have programs, policies, and procedures in place in order to receive the maximum ten year reaccreditation.

Year 2000 Readiness: Review, replace, and update computer systems and equipment as necessary in order to be year 2000 compliant as we head into the new century.

Overview

WAUKESHA COUNTY TECHNICAL COLLEGE

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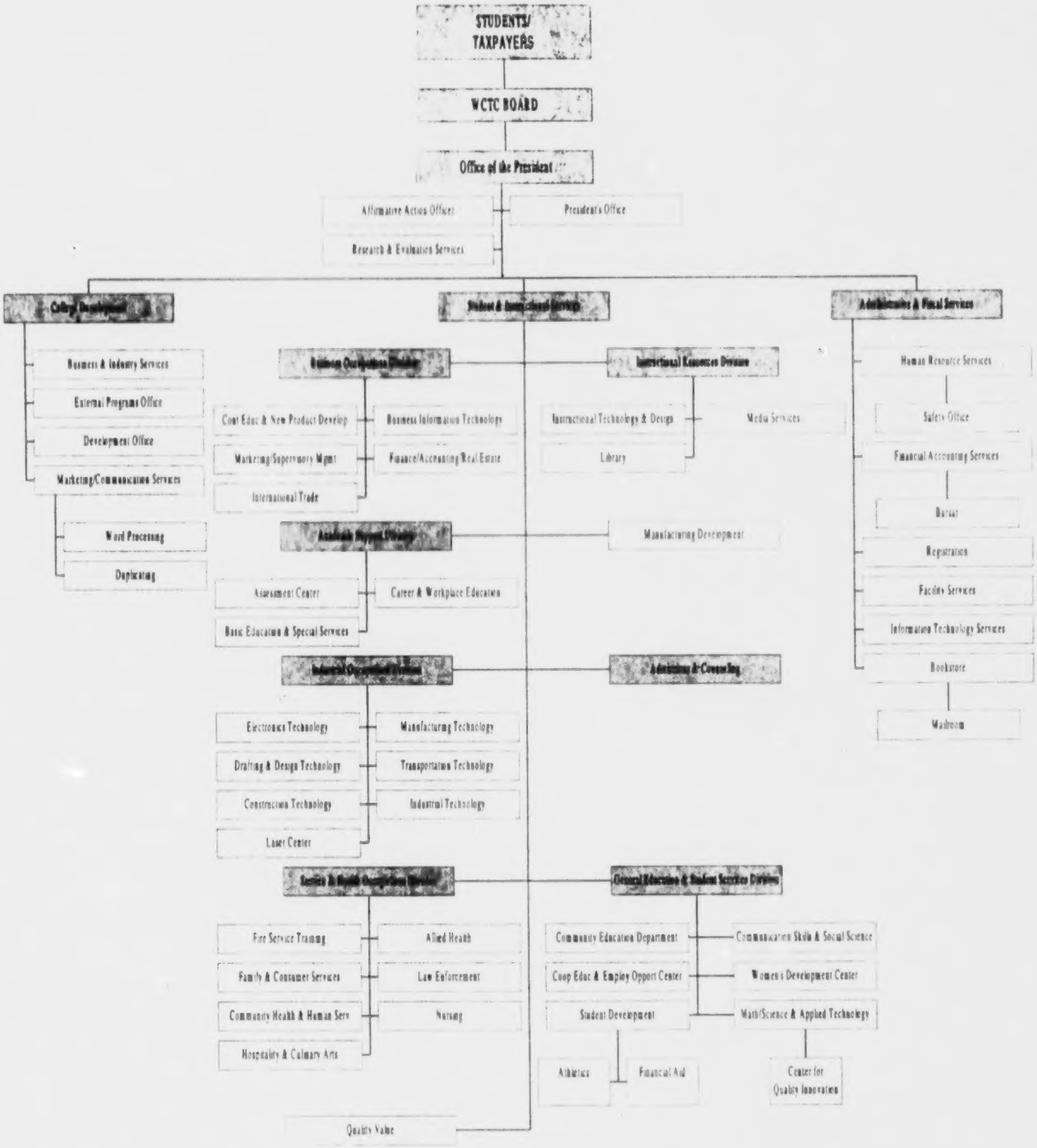
WAUKESHA COUNTY TECHNICAL COLLEGE


STUDENTS/ TAXPAYERS
WCTC BOARD
Office of the President
Affirmative Action Officer
President's Office
Research & Evaluation Services
College Development
Student & Instructional Services
Administrative & Fiscal Services
Business & Industry Services
External Programs Office
Development Office
Marketing/Communication Services
Word Processing
Duplicating
Business Occupations Division
Cont Educ & New Product Develop
Business Information Technology
Marketing/Supervisory Mgmt
Finance/Accounting/Real Estate
International Trade
Instructional Resources Division
Instructional Technology & Design
Media Services
Library
Academic Support Division
Manufacturing Development
Assessment Center
Career & Workplace Education
Basic Education & Special Services
Industrial Occupations Division
Admissions & Counseling
Electronics Technology
Manufacturing Technology
Drafting & Design Technology
Transportation Technology
Construction Technology
Industrial Technology
Laser Center
Service & Health Occupations Division
General Education & Student Services Division
Fire Service Training
Allied Health
Family & Consumer Services
Law Enforcement
Community Health & Human Serv
Nursing
Hospitality & Culinary Arts
Community Education Department
Communication Skills & Social Science
Coop Educ & Employ Opport Center
Women's Development Center
Student Development
Math/Science & Applied Technology
Athletics
Financial Aid
Center for Quality Innovation
Quality Value
Human Resource Services
Safety Office
Financial Accounting Services
Bursar
Registration
Facility Services
Information Technology Services
Bookstore
Mailroom

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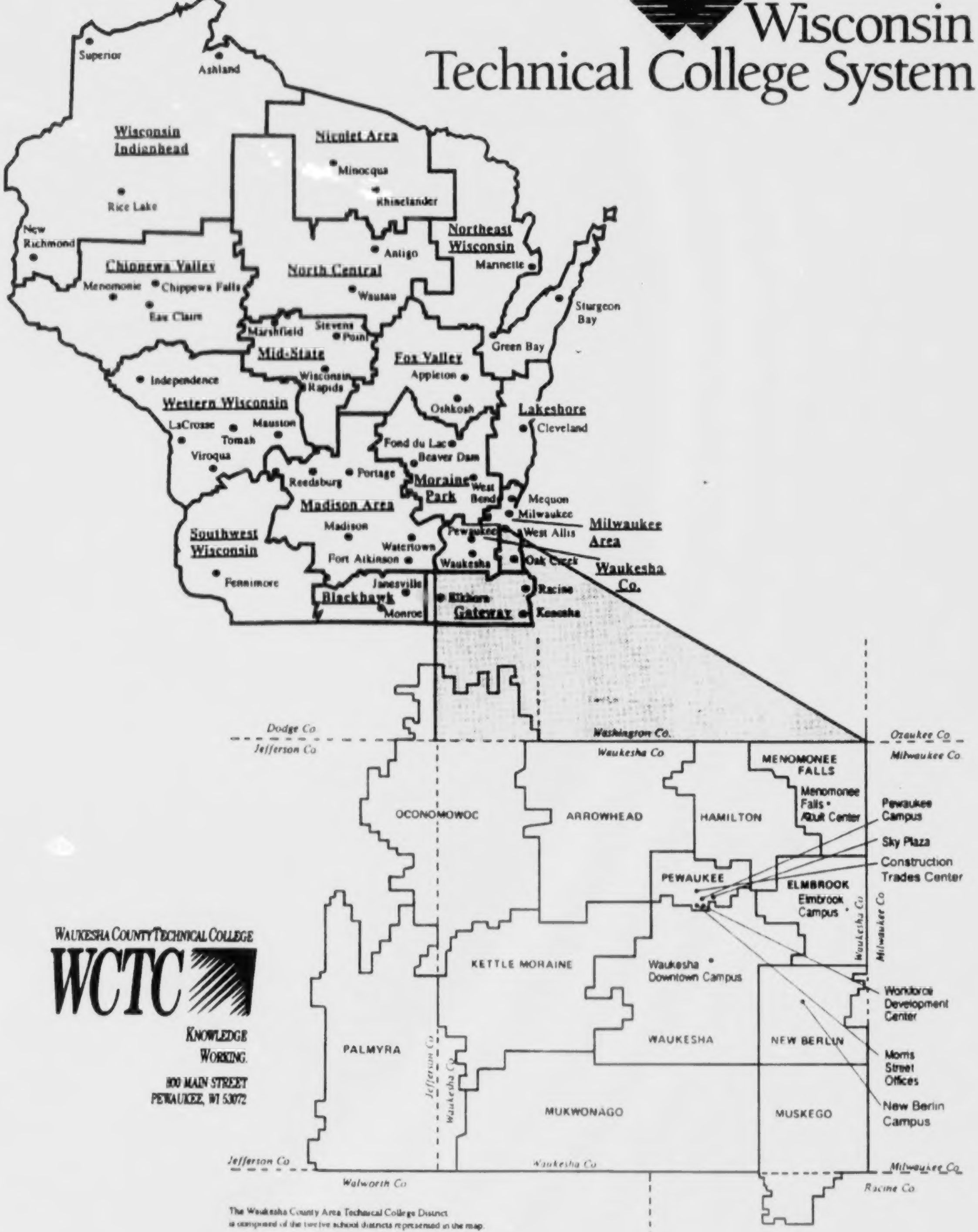
Wisconsin
Technical College System


Superior
Ashland
Wisconsin Indianhead
Rice Lake
New Richmond
Nicolet Area
Minocqua
Rhinelander
Northeast Wisconsin
Marinette
Antigo
North Central
Wausau
Chippewa Valley
Menomonie
Chippewa Falls
Eau Claire
Sturgeon Bay
Green Bay
Marshfield
Stevens Point
Mid-State
Wisconsin Rapids
Fox Valley
Appleton
Oshkosh
Independence
Western Wisconsin
LaCrosse
Tomah
Mauston
Viroqua
Lakeshore
Cleveland
Fond du Lac
Beaver Dam
Reedsburg
Portage
Moraine Park
West Bend
Mequon
Milwaukee
Madison Area
Madison
Watertown
Fort Atkinson
Pewaukee
West Allis
Milwaukee Area
Waukesha
Oak Creek
Waukesha Co.
Southwest Wisconsin
Fennimore
Janesville
Blackhawk
Monroe
Elkhorn
Gateway
Racine
Kenosha
Dodge Co
Jefferson Co
Washington Co.
Ozaukee Co
Waukesha Co
Milwaukee Co
MENOMONEE FALLS
Menomonee Falls Adult Center
OCONOMOWOC
ARROWHEAD
HAMILTON
Pewaukee Campus
Sky Plaza
Construction Trades Center
PEWAUKEE
ELMBROOK
Elmbrook Campus
KETTLE MORAINE
Waukesha Downtown Campus
Workforce Development Center
PALMYRA
WAUKESHA
NEW BERLIN
Morris Street Offices
New Berlin Campus
MUKWONAGO
MUSKEGO
Jefferson Co
Waukesha Co
Walworth Co
Racine Co

The Waukesha County Area Technical College District is composed of the twelve school districts represented in the map.

WAUKESHA COUNTY TECHNICAL COLLEGE
WCTC
KNOWLEDGE
WORKING.
800 MAIN STREET
PEWAUKEE, WI 53072

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DISTRICT PROFILE

Taxing District

Located in Pewaukee, Wisconsin, WCTC's main campus is 20 miles west of the City of Milwaukee and approximately 60 miles east of the state capital in Madison. WCTC's boundaries encompass approximately 600 square miles and serves 99% of Waukesha County, 10% of Jefferson County, 2% of Dodge County, and 2% of Racine County and the local municipalities (6 cities, 20 towns, and 19 villages) located therein. WCTC was organized as a Waukesha city institution in 1923 and became a Waukesha County area district in 1967. In July, 1987, WCTC underwent a name change from Waukesha County Technical Institute to Waukesha County Technical College in recognition of the post-secondary nature of its educational offerings.

Our Students

Our students range in age from 12 – 98 with the average age being 37.3 years and representing diversified socio-economic backgrounds. WCTC has the highest number of non-traditional students, the highest average age of students, and the lowest number of full-time students within the technical college system. The majority of WCTC students do not have plans to ever receive a degree, but only to take a few courses. Following graduation, approximately 68% of our former students either reside or work in WCTC's taxing district. The placement rate for our graduate is 97% of which 80% are working in an occupation related to their training at WCTC. Annually more than 33,000 citizens take advantage of educational opportunities offered by WCTC.

Our Campuses

In addition to the main campus in Pewaukee, WCTC operates seven other campuses where full-time staff are assigned. Campus locations and square footages are summarized as follows:

- **Main Campus**, 800 Main Street, Pewaukee – 467,444 sq ft
- **Waukesha Campus**, 327 E Broadway, Waukesha – 44,792 sq ft
- **Workforce Development Center**, 892 Main Street, Pewaukee – 15,361 sq ft
- **Menomonee Falls Campus**, W153 N8681 Margaret Road, Menomonee Falls – 2,282 sq ft
- **Construction Technology Center**, 121 Oakton Avenue, Pewaukee – 19,700 sq ft
- **166 W Building**, 16680 W. Cleveland, New Berlin – 1,600 sq ft
- **Collision Technology Center/Sky Plaza**, 2110 Pewaukee Road, Waukesha - 12,960 sq ft
- **Morris Street/Child-Parent Center (Tiny Tech)**, 357 Morris Street, Pewaukee – 10,500 sq ft

BOARD MEMBERSHIP AND STRUCTURE

The current WCTC Board is composed of nine members, all of whom are District residents. The membership consists of three employers, three employees, one citizen member, one public school administrator, and one elected official. Board members are appointed by an Appointment Committee consisting of the chair of each of the four counties in the District. Members of the Board serve three-year terms. Regular Board meetings are held on the second Tuesday of each month and are open to the public. If necessary, periodic meetings are scheduled at other times. Board members receive no compensation for their services, but are reimbursed for actual and necessary expenses in the performance of their duties.

- **David L Bahl**, Board Member – President of Weldall Manufacturing – Lives in Town of Waukesha.
- **Ronald Bertieri**, Board Vice Chair – Owner/CEO of Ro-An Corporation – Lives in Village of Menomonee Falls
- **Susan E Bischman**, Board Chair – Executive Director of Cooperating Congregations of Greater Waukesha – Lives in Town of Waukesha
- **Dr. Kathleen M Cooke**, Board Member – School District Superintendent of Hamilton School District – Lives in Village of Sussex
- **Judith Finkler**, Board Member – Charge Nurse—Outpatient Department of Memorial Hospital of Oconomowoc – Lives in Village of Wales
- **Gary A Hamilton**, Board Member – Business Manager of Plumbers Union Local #75 – Lives in Town of Waukesha
- **Joan S Jenstead**, Board Member – Director of Property Operations of National Realty Management – Lives in City of Brookfield
- **Thomas E Neill**, Board Secretary/Treasurer – Clerk/Treasurer of City of Waukesha – Lives in City of Waukesha
- **Anita Rodriguez**, Board Member – Program Services Director of Girl Scouts of Milwaukee Area – Lives in Town of Pewaukee

In 1972 the Board passed a motion to allow a student representative to sit with the Board "having a voice, but no vote." In 1992 the Board passed a motion to allow a representative from Waukesha County Technical Educators Association and Waukesha County Educational Support Staff Union to sit with the Board "having a voice, but no vote."

- **William Hodgins**, Student Representative – Lives in City of Muskego
- **Anthony Drehfal**, Support Staff Representative of Waukesha County Education Support Staff Union – Lives in Village of Nashotah
- **Ellen Mei**, Faculty Representative of Waukesha County Technical Educators Union - Lives in Whitefish Bay

GENERAL FUND
1999-00 Budgetary Statement of Resources, Uses, and Changes in Fund Balance

REVENUES	1997-98 Actual	1998-99 Adopted Budget	1998-99 Modified Budget	1998-99 Estimate	1999-00 Budget
Local Government	25,860,007	27,101,668	27,101,668	27,151,668	28,915,997
State Aids	5,135,425	4,831,531	4,831,531	4,416,531	5,036,090
Program Fees	4,257,962	4,256,541	4,256,541	4,350,525	4,626,578
Material Fees	608,684	593,680	593,680	610,700	637,838
Other Student Fees	433,975	366,250	367,689	370,599	385,500
Institutional	3,162,491	2,741,456	2,758,574	2,899,750	2,914,856
Total Revenue	39,458,544	39,891,126	39,909,683	39,799,773	42,516,859
EXPENDITURES					
Instruction	26,761,177	26,581,277	27,056,263	26,595,995	28,561,102
Instructional Resources	1,154,957	1,129,228	1,206,283	1,203,899	1,220,833
Student Services	3,577,787	3,910,899	3,844,701	3,645,856	3,946,059
General Institutional	5,262,334	5,018,803	5,537,288	5,228,540	5,358,084
Physical Plant	3,666,465	3,700,698	3,967,336	3,815,753	3,912,781
Total Expenditures	40,422,720	40,340,905	41,611,871	40,490,043	42,998,859
Net Revenue/(Expenditures)	(964,176)	(449,779)	(1,702,188)	(690,270)	(482,000)
OTHER SOURCES/(USES)					
Residual Equity Transfer In/(Out)	51,189	0	0	0	0
Operating Transfer In/(Out)	(635,124)	(50,221)	(50,221)	(18,000)	(18,000)
Total Other Sources/(Uses)	(583,935)	(50,221)	(50,221)	(18,000)	(18,000)
Total Resources/(Uses)	(1,548,111)	(500,000)	(1,752,409)	(708,270)	(500,000)
TRANSFERS TO/(FROM) FUND BALANCE					0
Reserve for Prepaids & Inventories	347,645	0	0	0	0
Reserve for Operations	(857,314)	0	(934,980)	(933,084)	0
Reserve for Post-Employment Sick Pay	4,271	0	0	0	0
Reserve for Post-Employment Benefits	1,860,884	0	0	224,814	0
Designated for Subsequent Years	(2,903,597)	(500,000)	(817,429)	0	(500,000)
Total Transfers To/(From) Fund Balance	(1,548,111)	(500,000)	(1,752,409)	(708,270)	(500,000)
Beginning Fund Balance	19,287,650	16,361,447	17,739,539	17,739,539	17,031,269
Ending Fund Balance	17,739,539	15,861,447	15,987,130	17,031,269	16,531,269

*Actual is presented on a budgetary basis

**Estimate is based upon 9 months of actual and 3 months of estimate

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SPECIAL REVENUE FUND
1999-00 Budgetary Statement of Resources, Uses, and Changes in Fund Balance

REVENUES	**1997-98 Actual**	**1998-99 Adopted Budget**	**1998-99 Modified Budget**	**1998-99 Estimate**	**1999-00 Budget**
Local Government	2,979,011	2,774,702	2,774,702	2,774,702	2,880,141
State Aids	625,436	732,535	685,921	680,000	742,489
Program Fees	16,787	0	0	15,000	0
Material Fees	17,265	0	0	17,000	0
Other Student Fees	0	0	0	0	0
Institutional	439,094	263,400	263,400	250,000	384,213
Federal	1,565,890	1,552,075	1,598,689	1,595,000	1,497,991
Total Revenue	5,643,483	5,322,712	5,322,712	5,331,702	5,504,834
EXPENDITURES					
Instruction	4,210,717	4,286,398	4,255,463	3,843,487	4,262,300
Student Services	1,443,944	1,305,083	1,357,311	1,325,225	1,519,305
General Institutional	241,845	373,055	374,874	373,100	409,435
Physical Plant	30,237	0	20,850	20,850	0
Total Expenditures	5,926,743	5,964,536	6,008,498	5,562,662	6,191,040
Net Revenue/(Expenditures)	(283,260)	(641,824)	(685,786)	(230,960)	(686,206)
OTHER SOURCES/(USES)					
Operating Transfer In/(Out)	317,124	0	0	0	0
Total Resources/(Uses)	33,864	(641,824)	(685,786)	(230,960)	(686,206)
TRANSFERS TO/(FROM) FUND BALANCE					
Reserve for Prepaids & Inventories	13,797	0	0		0
Reserve for Operations	0	0	(43,962)	(230,960)	0
Designated for Subsequent Years	20,067	(641,824)	(641,824)	0	(686,206)
Total Transfers To/(From) Fund Balance	33,864	(641,824)	(685,786)	(230,960)	(686,206)
Beginning Fund Balance	883,302	646,507	917,166	917,166	686,206
Ending Fund Balance	917,166	4,683	231,380	686,206	0

*Actual is presented on a budgetary basis

**Estimate is based upon 9 months of actual and 3 months of estimate

CAPITAL PROJECTS FUND
1999-00 Budgetary Statement of Resources, Uses, and Changes in Fund Balance

REVENUES	1997-98 Actual	1998-99 Adopted Budget	1998-99 Modified Budget	1998-99 Estimate	1999-00 Budget
State Aids	42,438	21,850	21,850	21,850	105,873
Institutional	104,939	60,000	64,000	64,250	530,000
Federal	57,432	0	0	0	0
Total Revenue	204,809	81,850	85,850	86,100	635,873
EXPENDITURES					
Instruction	1,910,509	2,571,812	2,637,893	2,625,800	4,323,064
Instructional Resources	283,478	286,300	223,357	222,950	126,732
Student Services	548,816	60,709	203,874	201,450	55,426
General Institutional	716,052	329,018	771,406	760,985	651,951
Physical Plant	2,327,793	1,700,664	2,975,434	2,973,253	15,056,700
Total Expenditures	5,786,648	4,948,503	6,811,964	6,784,438	20,213,873
Net Revenue/(Expenditures)	(5,581,839)	(4,866,653)	(6,726,114)	(6,698,338)	(19,578,000)
OTHER SOURCES/(USES)					
Proceeds from Debt	3,740,000	4,870,000	4,870,000	4,870,000	34,430,000
Operating Transfer In/(Out)	311,000	0	0	0	0
Total Other Sources/(Uses)	4,051,000	4,870,000	4,870,000	4,870,000	34,430,000
Total Resources/(Uses)	(1,530,839)	3,347	(1,856,114)	(1,828,338)	14,852,000
TRANSFERS TO/(FROM) FUND BALANCE					
Reserve for Operations	(1,598,704)	0	(1,709,461)	(1,709,461)	0
Reserve for Capital Projects	67,865	3,347	(146,653)	(118,877)	14,852,000
Total Transfers To/(From) Fund Balance	(1,530,839)	3,347	(1,856,114)	(1,828,338)	14,852,000
Beginning Fund Balance	4,096,323	788,157	2,565,484	2,565,484	737,146
Ending Fund Balance	2,565,484	791,504	709,370	737,146	15,589,146

*Actual is presented on a budgetary basis

**Estimate is based upon 9 months of actual and 3 months of estimate

DEBT SERVICE FUND
1999-00 Budgetary Statement of Resources, Uses, and Changes in Fund Balance

REVENUES	1997-98 Actual	1998-99 Adopted Budget	1998-99 Modified Budget	1998-99 Estimate	1999-00 Budget
Local Government	3,694,179	3,834,558	3,834,558	3,834,558	7,265,396
Institutional	56,041	40,000	40,000	40,050	50,000
Total Revenue	3,750,220	3,874,558	3,874,558	3,874,608	7,315,396
EXPENDITURES					
Physical Plant	4,503,769	3,892,558	3,892,558	3,892,558	7,333,396
Total Expenditures	4,503,769	3,892,558	3,892,558	3,892,558	7,333,396
Net Revenue/(Expenditures)	(753,549)	(18,000)	(18,000)	(17,950)	(18,000)
OTHER SOURCES/(USES)					
Operating Transfer In/(Out)	18,000	18,000	18,000	18,000	18,000
Total Resources/(Uses)	(735,549)	0	0	50	0
TRANSFERS TO/(FROM) FUND BALANCE					
Reserve for Debt Service	(735,549)	0	0	50	0
Total Transfers To/(From) Fund Balance	(735,549)	0	0	50	0
Beginning Fund Balance	753,499	14,305	17,950	17,950	18,000
Ending Fund Balance	17,950	14,305	17,950	18,000	18,000

*Actual is presented on a budgetary basis

**Estimate is based upon 9 months of actual and 3 months of estimate

ENTERPRISE FUND
1999-00 Budgetary Statement of Resources, Uses, and Changes in Fund Balance

REVENUES	1997-98 Actual	1998-99 Adopted Budget	1998-99 Modified Budget	1998-99 Estimate	1999-00 Budget
Institutional	2,110,796	2,171,989	2,171,989	2,263,589	2,458,584
Total Revenue	2,110,796	2,171,989	2,171,989	2,263,589	2,458,584
EXPENDITURES					
Auxiliary Services	2,106,107	2,180,877	2,180,877	2,180,589	2,392,788
Total Expenditures	2,106,107	2,180,877	2,180,877	2,180,589	2,392,788
Net Revenue/(Expenditures)	4,689	(8,888)	(8,888)	83,000	65,796
OTHER SOURCES/(USES)					
Residual Equity Transfer In/(Out)	(51,189)	0	0	0	0
Operating Transfer In/(Out)	(46,000)	32,221	32,221	0	0
Total Other Sources/(Uses)	(97,189)	32,221	32,221	0	0
Total Resources/(Uses)	(92,500)	23,333	23,333	83,000	65,796
TRANSFERS TO/(FROM) FUND BALANCE					
Retained Earnings	(92,500)	23,333	23,333	83,000	65,796
Total Transfers To/(From) Fund Balance	(92,500)	23,333	23,333	83,000	65,796
Beginning Fund Balance	918,161	902,161	825,661	825,661	908,661
Ending Fund Balance	825,661	925,494	848,994	908,661	974,457

*Actual is presented on a budgetary basis

**Estimate is based upon 9 months of actual and 3 months of estimate

FIDUCIARY FUND
1999-00 Budgetary Statement of Resources, Uses, and Changes in Fund Balance

	1997-98	1998-99	1998-99	1998-99	1999-00
		Adopted	Modified		
REVENUES	**Actual**	**Budget**	**Budget**	**Estimate**	**Budget**
Local Government	88,310	89,999	89,999	89,999	93,419
State Aids	517,808	456,900	225,000	225,000	300,000
Other Student Fees	283,987	194,000	226,500	226,500	222,000
Institutional	196,990	304,083	78,000	78,000	79,530
Federal	147,048	1,976,307	98,889	98,889	102,640
Total Revenue	1,234,143	3,021,289	718,388	718,388	797,589
EXPENDITURES					
Student Services	1,144,366	3,020,893	717,992	717,992	797,193
Total Expenditures	1,144,366	3,020,893	717,992	717,992	797 193
Net Revenue/(Expenditures)	89,777	396	396	396	396
OTHER SOURCES/(USES)					
Operating Transfer In/(Out)	35,000	0	0	0	0
Total Resources/(Uses)	124,777	396	396	396	396
TRANSFERS TO/(FROM) FUND BALANCE					
Reserve for Financial Aids	27,478	0	0	0	0
Reserve for Student Organizations	97,299	396	396	396	396
Total Transfers To/(From) Fund Balance	124,777	396	396	396	396
Beginning Fund Balance	88,032	87,351	212,809	212,809	213,205
Ending Fund Balance	212,809	87,747	213,205	213,205	213,601

*Actual is presented on a budgetary basis

**Estimate is based upon 9 months of actual and 3 months of estimate

COMBINED BUDGET SUMMARY
1999-00 Budgetary Statement of Resources, Uses, and Changes in Fund Balance

REVENUES	1997-98 Actual	1998-99 Adopted Budget	1998-99 Modified Budget	1998-99 Estimate	1999-00 Budget
Local Government	32,621,507	33,800,927	33,800,927	33,850,927	39,154,953
State Aids	6,321,107	6,042,816	5,764,302	5,343,381	6,184,452
Program Fees	4,274,749	4,256,541	4,256,541	4,365,525	4,626,578
Material Fees	625,949	593,680	593,680	627,700	637,838
Other Student Fees	717,962	560,250	594,189	597,099	582,500
Institutional	6,070,351	5,580,928	5,375,963	5,595,639	6,417,183
Federal	1,770,370	3,528,382	1,697,578	1,693,889	1,600,631
Total Revenue	52,401,995	54,363,524	52,083,180	52,074,160	59,204,135
EXPENDITURES					
Instruction	32,882,403	33,439,487	33,949,619	33,065,282	37,146,466
Instructional Resources	1,438,435	1,415,528	1,429,640	1,426,849	1,347,565
Student Services	6,714,913	8,297,584	6,123,878	5,890,523	6,292,983
General Institutional	6,220,231	5,720,876	6,683,568	6,362,525	6,419,470
Physical Plant	10,528,264	9,293,920	10,856,178	10,702,414	26,302,877
Auxiliary Services	2,106,107	2,180,877	2,180,877	2,180,589	2,392,788
Total Expenditures	59,890,353	60,348,272	61,223,760	59,628,182	79,902,149
Net Revenue/(Expenditures)	(7,488,358)	(5,984,748)	(9,140,580)	(7,554,022)	(20,698,014)
OTHER SOURCES/(USES)					
Proceeds from Debt	3,740,000	4,870,000	4,870,000	4,870,000	34,430,000
Residual Equity Transfer In/(Out)	0	0	0	0	0
Operating Transfer In/(Out)	0	0	0	0	0
Total Other Sources/(Uses)	3,740,000	4,870,000	4,870,000	4,870,000	34,430,000
Total Resources/(Uses)	(3,748,358)	(1,114,748)	(4,270,580)	(2,684,022)	13,731,986
TRANSFERS TO/(FROM) FUND BALANCE					
Reserve for Prepaids & Inventories	361,442	0	0	0	0
Reserve for Operations	(2,456,018)	0	(2,688,403)	(2,873,505)	0
Reserve for Post-Employment Sick Pay	4,271	0	0	0	0
Reserve for Post-Employment Benefits	1,860,884	0	0	224,814	0
Reserve for Capital Outlays	67,865	3,347	(146,653)	(118,877)	14,852,000
Reserve for Debt Service	(735,549)	0	0	50	0
Reserve for Financial Aid	27,478	0	0	0	0
Reserve for Student Organizations	97,299	396	396	396	396
Retained Earnings	(92,500)	23,333	23,333	83,000	65,796
Designated for Subsequent Years	(2,883,530)	(1,141,824)	(1,459,253)	0	(1,186,206)
Total Transfers To/(From) Fund Balance	(3,748,358)	(1,114,748)	(4,270,580)	(2,684,122)	13,731,986
Beginning Fund Balance	26,026,967	18,799,928	22,278,609	22,278,609	19,594,487
Ending Fund Balance	22,278,609	17,685,180	18,008,029	19,594,487	33,326,473

*Actual is presented on a budgetary basis

**Estimate is based upon 9 months of actual & 3 months of est

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CHANGE IN FUND BALANCE

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Enterprise Fund	Fiduciary Fund	Total
Beginning Balance July 1, 1998	**$17,739,539**	**$917,166**	**$2,565,484**	**$17,950**	**$825,661**	**$212,809**	**$22,278,609**
Add Revenues	$39,799,773	$5,331,702	$86,100	$3,874,608	$2,263,589	$718,388	$52,074,160
Subtract Expenditures	($40,490,043)	($5,562,662)	($6,784,438)	($3,892,558)	($2,180,589)	($717,992)	($59,628,282)
Adjusted balance	$17,049,269	$686,206	($4,132,854)	$0	$908,661	$213,205	$14,724,487
Transfers In/(Out)	($18,000)	$0	$0	$18,000	$0	$0	$0
Debt Proceeds	$0	$0	$4,870,000	$0	$0	$0	$4,870,000
Beginning Balance July 1, 1999	**$17,031,269**	**$686,206**	**$737,146**	**$18,000**	**$908,661**	**$213,205**	**$19,594,487**
Add Revenues	$42,516,859	$5,504,834	$635,873	$7,315,396	$2,458,584	$797,589	$59,229,135
Subtract Expenditures	($42,998,859)	($6,191,040)	($20,213,873)	($7,333,396)	($2,392,788)	($797,193)	($79,927,149)
Adjusted balance	$16,549,269	$0	($18,840,854)	$0	$974,457	$213,601	($1,103,527)
Transfers In/(Out)	($18,000)	$0	$0	$18,000	$0	$0	$0
Debt Proceeds	$0	$0	$34,430,000	$0	$0	$0	$34,430,000
Ending Balance June 30, 2000	**$16,531,269**	**$0**	**$15,589,146**	**$18,000**	**$974,457**	**$213,601**	**$33,326,473**

PRO FORMA BALANCE SHEET
AS OF JUNE 30, 1999

	Governmental Fund Type				Proprietary Fund Type	Fiduciary Fund Type	Account Groups	
	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Trust & Agency	General Fixed Assets	General Long-Term Obligations
ASSETS AND OTHER DEBITS:								
Cash & Investments	17,490,434	0	804,235	29,200	0	25,145	0	0
Receivables	7,678,747	486,779	0	0	124,476	363,650	0	0
Due from Other Funds	0	426,405	0	0	59,070	358,726	0	0
Inventories & Prepaids	352,848	0	0	0	519,067	0	0	0
Fixed Assets	0	0	0	0	486,358	0	35,357,552	0
Amount Available in General Fund	0	0	0	0	0	0	0	13,974,281
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	18,000
Amount to be Provided for Long-Term Obligations	0	0	0	0	0	0	0	9,052,000
Total Assets and Other Debits	25,522,029	913,184	804,235	29,200	1,188,971	747,521	35,357,552	23,044,281
LIABILITIES								
Accounts Payable	262,461	19,989	67,089	11,200	48,976	196,774	0	0
Due to Other Funds	265,209	0	0	0	184,215	115,746	0	0
Employee-Related Payables & Deferred Revenue	7,963,090	206,989	0	0	47,119	221,796	0	13,974,281
General Long-Term Debt	0	0	0	0	0	0	0	9,070,000
Total Liabilities	8,490,760	226,978	67,089	11,200	280,310	534,316	0	23,044,281
FUND EQUITY & OTHER CREDITS								
Contributed Capital	0	0	0	0	0	0	0	0
Investment in General Fixed Assets	0	0	0	0	0	0	35,357,552	0
Retained Earnings	0	0	0	0	908,661	0	0	0
Fund Balances:								
Reserved for:								
Capital Projects	0	0	737,146	0	0	0	0	0
Debt Service	0	0	0	18,000	0	0	0	0
Post-Employment Benefits	13,289,426	0	0	0	0	0	0	0
Post-Employment Sick Pay	684,855	0	0	0	0	0	0	0
Prepaid Expense & Inventor	352,848	0	0	0	0	0	0	0
Student Organizations	0	0	0	0	0	174,652	0	0
Student Financial Assistance	0	0	0	0	0	38,553	0	0
Unreserved:								
Designated for:								
Operations	2,204,140	0	0	0	0	0	0	0
Subsequent Year	500,000	686,206	0	0	0	0	0	0
Total Equity & Other Credits	17,031,269	686,206	737,146	18,000	908,661	213,205	35,357,552	0
Total Liabilities, Fund Equity and Other Credits	25,522,029	913,184	804,235	29,200	1,188,971	747,521	35,357,552	23,044,281

PRO FORMA BALANCE SHEET
AS OF JUNE 30, 2000

	Governmental Fund Type				Proprietary Fund Type	Fiduciary Fund Type	Account Groups	
	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Trust & Agency	General Fixed Assets	General Long-Term Obligations
ASSETS AND OTHER DEBITS:								
Cash & Investments	16,645,607	0	15,644,546	18,000	0	25,145	0	0
Receivables	7,678,747	145,400	0	0	124,476	363,650	0	0
Due from Other Funds	0	81,578	0	0	124,866	358,726		
Inventories & Prepaids	352,848	0	0	0	519,067	0	0	0
Fixed Assets	0	0	0	0	486,358	0	53,257,552	0
Amount Available in General Fund	0	0	0	0	0	0	0	14,974,281
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	18,000
Amount to be Provided for Long-Term Obligations	0	0	0	0	0	0	0	37,907,000
Total Assets and Other Debits	24,677,202	226,978	15,644,546	18,000	1,254,767	747,521	53,257,552	52,899,281
LIABILITIES								
Accounts Payable	262,461	19,989	55,400	0	48,976	196,378	0	0
Due to Other Funds	265,209	0	0	0	184,215	115,746	0	0
Employee-Related Payables & Deferred Revenue	7,618,263	206,989	0	0	47,119	221,796	0	14,974,281
General Long-Term Debt	0	0	0	0	0	0	0	37,925,000
Total Liabilities	8,145,933	226,978	55,400	0	280,310	533,920	0	52,899,281
FUND EQUITY & OTHER CREDITS								
Contributed Capital	0	0	0	0	0	0	0	0
Investment in General Fixed Assets	0	0	0	0	0	0	53,257,552	0
Retained Earnings	0	0	0	0	974,457	0	0	0
Fund Balances:								
Reserved for:								
Capital Projects	0	0	15,589,146	0	0	0	0	0
Debt Service	0	0	0	18,000	0	0	0	0
Post-Employment Benefits	14,289,426	0	0	0	0	0	0	0
Post-Employment Sick Pay	684,855	0	0	0	0	0	0	0
Prepaid Expense & Invento	352,848	0	0	0	0	0	0	0
Student Organizations	0	0	0	0	0	175,048	0	0
Student Financial Assistanc	0	0	0	0	0	38,553	0	0
Unreserved:								
Designated for:								
Operations	1,204,140	0	0	0	0	0	0	0
Subsequent Year	0	0	0	0	0	0	0	0
Total Equity & Other Credits	16,531,269	0	15,589,146	18,000	974,457	213,601	53,257,552	0
Total Liabilities, Fund Equity and Other Credits	24,677,202	226,978	15,644,546	18,000	1,254,767	747,521	53,257,552	52,899,281

POSITION SUMMARY
FTE Basis

Position Type	1996-97 Actual	1997-98 Actual	1998-99 Budget	1999-00					Change Amount
				General Fund	Special Revenue Fund	Enterprise Fund	Fiduciary Fund	Total Budget	
Administrators									
Administrators	7.0	6.4	6.4	6.4	0.0	0.0	0.0	6.4	0.0
Total Administrators	7.0	6.4	6.4	6.4	0.0	0.0	0.0	6.4	0.0
Instructional Supervisors									
Instructional Supervisors	26.0	28.0	31.0	28.2	2.8	0.0	0.0	31.0	0.0
Total Instructional Supervisors	26.0	28.0	31.0	28.2	2.8	0.0	0.0	31.0	0.0
Teachers									
Instructors	296.9	308.2	306.7	267.0	39.7	0.0	0.0	306.7	0.0
Total Teachers	296.9	308.2	306.7	267.0	39.7	0.0	0.0	306.7	0.0
Specialists									
Counselors	10.8	11.1	11.1	8.4	2.7	0.0	0.0	11.1	(0.0)
Librarian	1.0	1.0	2.0	2.0	0.0	0.0	0.0	2.0	0.0
Instructional Specialist	1.0	1.0	1.0	1.0	0.0	0.0	0.0	1.0	0.0
Total Specialists	12.8	13.1	14.1	11.4	2.7	0.0	0.0	14.1	(0.0)
Other Staff									
Non-Instructional Supervisor	26.0	27.0	27.0	20.1	5.0	1.5	0.4	27.0	0.0
Managers	2.0	2.4	2.4	1.4	1.0	0.0	0.0	2.4	0.0
Professional Non-Faculty	33.2	34.9	37.1	25.5	12.6	0.5	0.5	39.1	2.0
Clerical/Secretarial	115.4	118.9	120.8	97.8	15.5	7.2	0.3	120.8	0.0
Technical/Paraprofessional	60.0	65.8	67.2	52.9	14.9	0.1	0.3	68.2	1.0
Service/Maintenance	25.1	23.8	24.8	18.5	0.0	6.6	0.7	25.8	1.0
Students	19.8	20.6	20.6	12.1	0.5	4.0	4.0	20.6	0.0
Total Other Staff	281.5	293.4	299.9	228.3	49.5	19.9	6.2	303.9	4.0
Total Positions	624.2	649.1	658.1	541.3	94.7	19.9	6.2	662.1	4.0

Major Changes 1998-99:

Reallocated savings from the Wisconsin Retirement System rate decrease to the following positions:

- Reclassed an Educational Assistant position in Instructional Resources
- Increased a clerical position in Instructional Resources one hour per week
- Increased an Advising Coordinator position from .75 FTE to 1.0 FTE
- Created a new Associate Dean Position (50% reallocation, 50% funded by grants)
- Increased the Web Master position from .5 FTE to 1.0 FTE
- Increased the Public Relations position from 32 hours/week to 40 hours/week
- Added approximately 1.0 FTE part-time instructors
- Created a .67 FTE Dental Assistant instructor position

Reallocated savings from only a 1.1% projected health insurance increase to the following positions:

- Created a new Masonry Instructor position for the construction trades programs

- Created a .8 FTE Educational Assistant position for the construction trades programs

Moved the Coop budget from the Special Revenue Fund to the General Fund

- Reallocated 1.85 FTE clerical positions to the General Fund
- Reallocated 1.0 FTE Coop Manager positions to the General Fund
- Reallocated 3.0 FTE Coop Assistant positions to the General Fund

The following changes were funded through reallocations of positions or current expenditure budgets:

- Created a new part-time Wellness Assistant position for the Athletic program
- Reclassed 2 FTE Payroll Clerks from range 6 to range 7
- Reclassed 2 FTE Accounts Payable Clerks from range 5 to range 6
- Reclassed 1 FTE Controller position from range 9 to range 10
- Reclassed 1 FTE Network Technician position in Information Technology Services
- Reduced 1 FTE Bursar position from range 4 to .75 FTE Bursar position range 3
- Created 1 FTE Registration Supervisor position
- Created 1 FTE Small Accounts Representative position in Business & Industry Services
- Created a 15 hour/week Clerk-Typist position in Business & Industry Services
- Created 1 FTE Seminars/Workshops Representative position in Business & Industry Services
- Created 1 FTE Printing/Publishing Associate Dean position
- Created 1 FTE Reference Librarian position
- Created 1 FTE Computer Information Specialist Instructor position
- Abolished 1 FTE Auto Body Repair Instructor position
- Abolished 1 FTE Automotive Technology Instructor position
- Created 1 FTE EMS Instructor position
- Abolished 2 FTE Electronics Instructor position
- Created .5 FTE Department Secretary position
- Reclassed 1 FTE Library Technician position
- Abolished 1 FTE Custodial Services Instructor position
- Converted one Part-Time II Instructor position to 1 FTE Instructor position
- Increased 1 10-month Educational Assistant position to 12 months
- Abolished 1 FTE Social Science Instructor position
- Abolished 1 FTE Business & Industry Services Manager position
- Created 1 FTE Construction Trades Associate Dean position
- Expanded the Public/Media Relations Specialist position from 32 to 40 hours/week
- Expanded the Building Construction Instructor position to full time
- Created .5 FTE Department Secretary position for Construction Trades program
- Converted International Projects Coordinator position from .75 FTE to 1 FTE
- Reduced 1 FTE Office Systems Instructor position to .31 FTE
- Created a 25 hour/week Clerk-Typist position for the Instructional Services Department
- Abolished 1 FTE Office Systems Instructor position
- Reduced 1 Word Processing Clerk position from 25 to 20 hours/week
- Expanded a .67 FTE Dental Assistant Instructor position to 1 FTE
- Created a 19 hour/week Clerk-Typist position in the Marketing Department
- Reclassed 1 FTE Administrative II position to Administrative I position
- Created 1 FTE Administrative I position
- Abolished .5 FTE Clerk-Typist position

Major Changes 1999-00:

- Created 1 FTE Groundskeeper position in Facility Services
- Created 1 FTE limited-term Construction Contract Financial Analyst/Expediter position and 1 FTE limited-term Construction Contract Administrator for the duration of the referendum construction projects
- Created 1 FTE Planning & Evaluation position
- Transfered .72 FTE Instructor position from Special Revenue to General Fund due to cuts in School-to-Work funding

REVENUES

WCTC has a diversified funding base composed of property taxes, state aid, student fees, federal and state grants, and institutionally generated revenues. WCTC believes that this diversity, the strength of the local economy, and its fiscal management will continue to provide the resources required to fulfill its mission now and in the future without significant changes in the level of services provided.

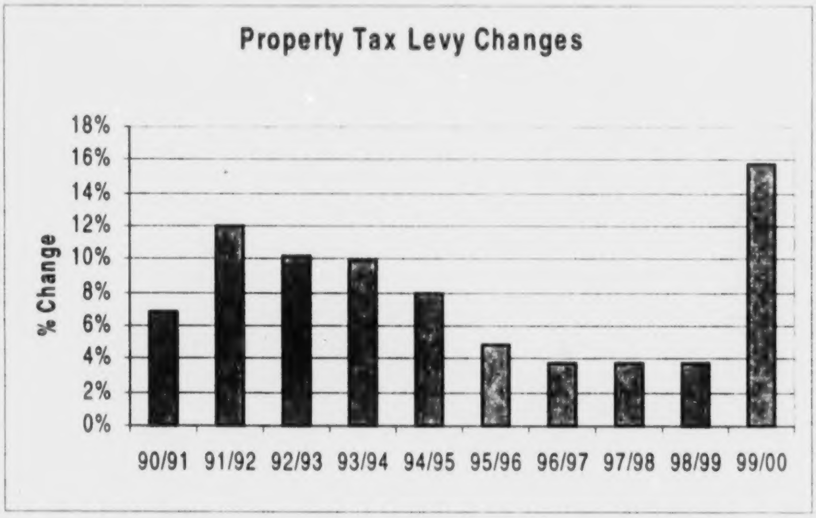
PROPERTY TAXES

WCTC's major revenue source is local property taxes. Annually, in October, the property tax levy is billed based upon the equalized value of taxable property, excluding tax incremental financing districts, to the local municipalities who act as assessors and collection agencies. All delinquencies are assumed by the respective counties, thus WCTC will receive the full amount of its levy.

Over the past several years the WCTC Board has opted to control the budget by controlling the rate of increase to the tax levy. By state statute, the operational mill rate cannot be greater than $1.50 per $1,000 of equalized valuation. For the 1999/00 budget, the WCTC Board's budget guidelines were that the tax levy may not increase more than 3.8%for ongoing operations. They later modified this guideline to 5.8%. In addition, the Board desired that the total mill rate was not to exceed $1.50 and that the operational mill rate was not to exceed $1.30.

Over the past number of years the tax levy increases have been:

Year	% Increase
90/91	6.8%
91/92	12.0%
92/93	10.2%
93/94	9.9%
94/95	7.9%
95/96	4.9%
96/97	3.8%
97/98	3.8%
98/99	3.8%
99/00	15.8%



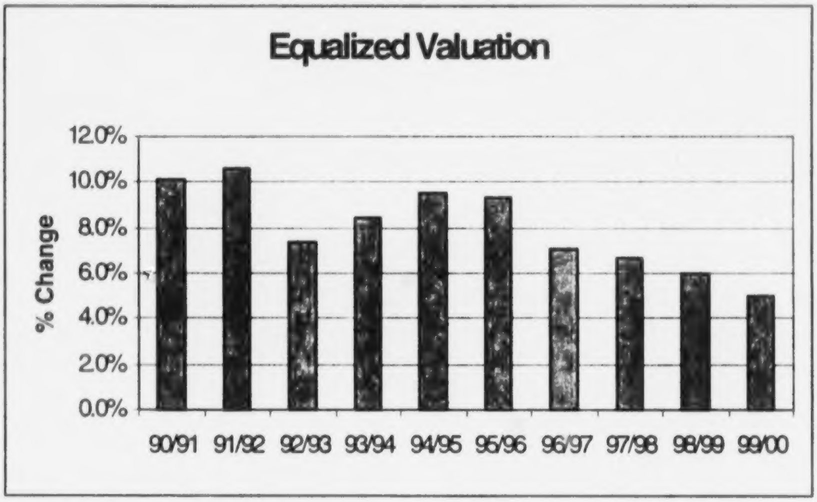
On April 6, 1999, the voters approved a $26,300,000 referendum for facility expansion. Based upon the anticipated debt repayment schedules and the $109,021 that needed to be budgeted for operations, this added $3,394,146 or an additional 10% to the tax levy needs for a total tax levy increase of 15.8% for 1999/00.

Property Taxes (continued)

Due to the high economic growth in the WCTC district, the equalized valuation increase annually had averaged 8.4% over the last ten years. The equalized valuation only increased 5.95% this past year. The trend for equalized valuation increases has been:

Year	% Increase
90/91	10.1%
91/92	10.6%
92/93	7.4%
93/94	8.5%
94/95	9.5%
95/96	9.3%
96/97	7.1%
97/98	6.7%
98/99	6.0%
99/00 est	5.0%

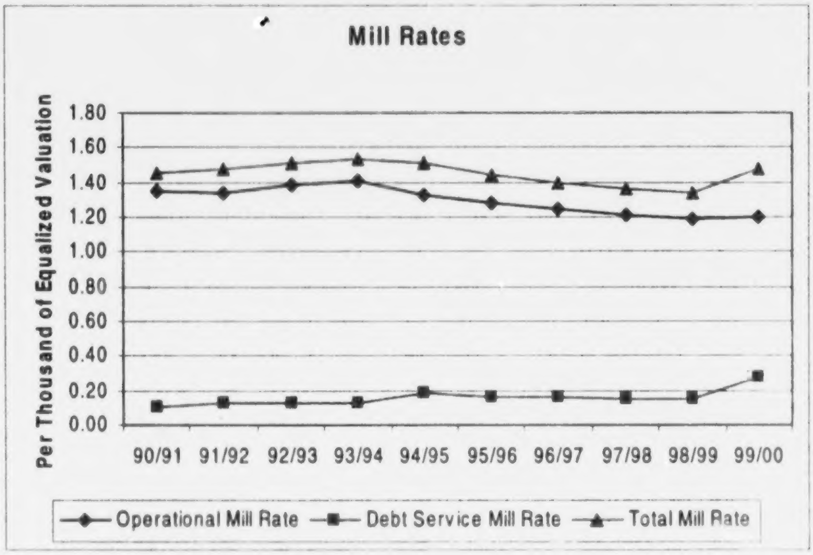
As a result of the equalized valuation increase being greater than the tax levy increases in the past few years, the mill rates have decreased. The mill rate is a function of the tax levy amount divided by the equalized valuation (divided by $1,000). The mill rate as stated equals the amount of taxes paid per $1,000 of equalized valuation. For consistency purposes, the State of Wisconsin Department of Revenue requires all technical colleges within Wisconsin to bill municipalities for their share of the tax levy assessed by the technical colleges on the basis of *equalized valuation*. The municipalities, in turn, bill their constituents on the basis of *assessed valuation*.



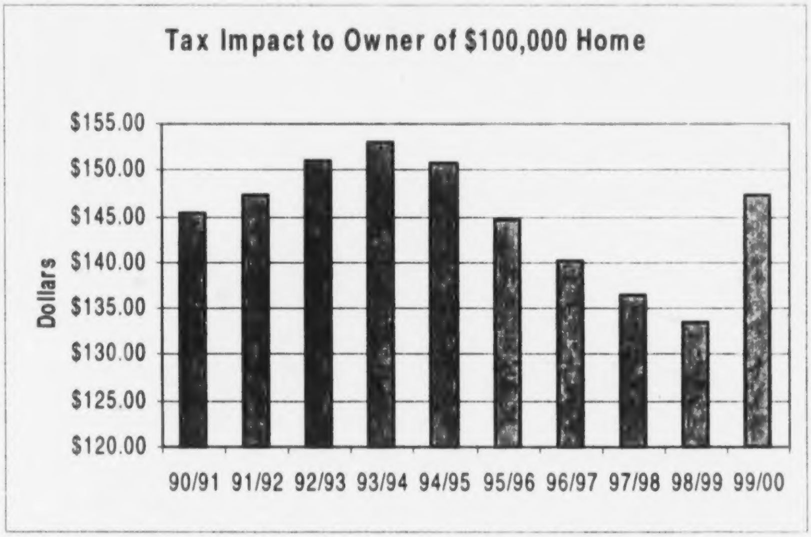
The technical colleges have two components to their mill rate: operational mill rate and debt service mill rate. The debt service mill rate can only be used to cover that portion of the tax levy assessed that relates to the general obligation bonds the college must issue to cover its capital equipment and capital project needs. The operational mill rate covers the balance of the tax levy assessed. By state statute the operational mill rate may not be higher than $1.50. There is no cap on the debt service mill rate; however, there are state statutes limiting the amount of building construction a college can do without a referendum. The trend for the mill rate has been:

Year	Operational Mill Rate	Debt Service Mill Rate	Total Mill Rate
90/91	$1.35104	$0.10345	$1.45449
91/92	$1.34093	$0.13195	$1.47288
92/93	$1.38726	$0.12364	$1.51090
93/94	$1.40532	$0.12520	$1.53052
94/95	$1.32592	$0.18178	$1.50770
95/96	$1.28233	$0.16413	$1.44646
96/97	$1.24280	$0.15908	$1.40188
97/98	$1.20950	$0.15482	$1.36432
98/99	$1.18492	$0.15168	$1.33660
99/00 est	$1.20094	$0.27370	$1.47464

Property Taxes (continued)



The following graph shows the impact of the mill rate on the owner of a $100,000 home:



STATE AIDS

WCTC receives state funds from two different sources: general state aids and grants. Grant funding may be used in the Special Revenue Fund, Capital Projects Fund, and Fiduciary Fund. Amount budgeted for grants is based upon projected grants to be received based upon proposals submitted to the funding agencies. These amounts may fluctuate greatly between years. During the year WCTC may be required to amend its budget if the fluctuation is different than what was budgeted during the budget process. Examples of state grants are Displaced Homemaker, Youth Apprenticeship, and Incentive Grants.

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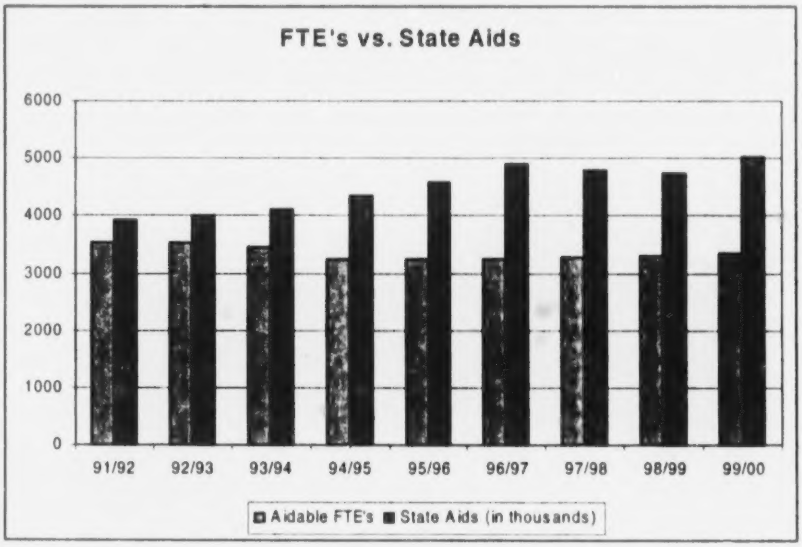
State Aids (continued)

In the state's biennium budget, the Wisconsin Technical College System requested an increase to state aids. However, at this point in time, it looks like no increase will be forthcoming. The amount budgeted at the state level is allocated to the sixteen technical colleges in Wisconsin based upon a complicated expenditure-driven formula equalized for tax-levying ability that takes into consideration student full-time equivalent (FTE) enrollments, aidable operational costs, equalized valuation index, and a sum certain allocation at the state level. It is difficult to pinpoint exactly what each district will receive annually in state aids. A simplified version of the formula is {(total general and special revenue fund expenditures - all non-property tax or interest income revenue) + debt service expenditures} * (state average of taxable property per full-time equivalent student / WCTC's taxable property per full-time equivalent student). This simplified formula does not take into consideration the effect of FTE's and operational costs of the other fifteen technical colleges, which can greatly impact the estimates. Periodically during the year the technical colleges are required to submit cost allocation reports to the state, who attempts to estimate the amount of state aids each district will receive, however, this information is only as good as the estimates received by each district are. Final allocations do not take place until approximately five months after fiscal year end. General state aids are budgeted in the General Fund.

Year	Aidable FTE's	State Aids (in 000's)	% Aids to Aidable Costs
91/92	3,528	$3,931	12.98%
92/93	3,525	$4,013	12.28%
93/94	3,457	$4,116	12.20%
94/95	3,240	$4,358	12.03%
95/96	3,236	$4,578	11.69%
96/97	3,260	$4,888	11.66%
97/98	3,277	$4,796	10.76%
98/99	3,309	$4,752	10.38%
99/00	3,352	$5,036	10.24%

WCTC is projecting that its FTE's for 1999/00 will be slightly higher than 1998/99 due to starting up of new programs. WCTC has implemented a matriculation program whereby students who have taken at least six credit courses must enroll in a program and take an ASSET test. It was felt this caused some of the decrease in FTE's over the past two years during the transition period. It is anticipated that this effect will be minimized in 1999/00. As a result, WCTC is projecting to receive approximately $5 million in state aids in 1999/00.



State Aids (continued)

Although WCTC estimates it will receive approximately $4.8 million in state aids for 1998/99, WCTC will need to return $413,200 in state aids from previous years. Over the past few years WCTC has made payments to the Wisconsin Retirement System to pay off its unfunded prior service liability. These costs have been included in the General Fund and, with the state's approval, were included in aidable costs. During 1997/98, the state changed its position on the aidability of these costs and are recouping the state aids it paid. As a result, WCTC expects to receive net state aids for 1997/98 of $4.4 million.

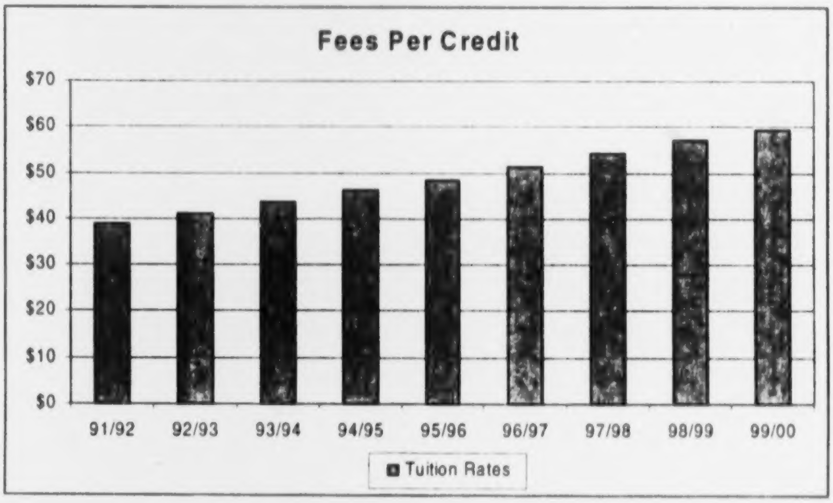
To help show the unpredictability of state aids to be received, in 1994/95 and 1995/96 the state had $110,199,200 available to be allocated to the sixteen districts. Although WCTC's aidable FTE's decreased by nine for 1995/96, it received a greater portion of the allocation.

STUDENT FEES

Fees are collected from students for tuition, materials, and miscellaneous items. Program fees consist of tuition paid for students taking classes. These fees may be paid by the student, relatives, employers, financial aid, grants, or some other source. State statutes require that the technical colleges may not waive tuition fees unless specifically stated in a state statute (i.e. grant covers the cost of a course and thus tuition may not be charged to the student). If a student withdraws from a class within a certain timeframe, a credit of 60%, 80%, or 100% may be received.

Year	Fee per Aidable Credit	Aidable FTE's	Program Fees, Net
91/92	$38.90	3,528	$3,075,127
92/93	$41.00	3,525	$3,521,328
93/94	$43.65	3,457	$3,672,510
94/95	$46.10	3,240	$3,647,676
95/96	$48.20	3,236	$3,843,649
96/97	$51.20	3,260	$4,135,828
97/98	$54.20	3,230	$4,274,749
98/99	$57.00	3,260	$4,365,525
99/00	$59.25	3,303	$4,626,578

WCTC estimates the amount of tuition to be received based upon projected enrollments, an estimated amount to be credited, and a projected increase to the tuition rates. The tuition rates per credit for associate degree, technical, and vocational adult programs are set by the Wisconsin Technical College System and are not able to be changed by WCTC. Tuition rates will increase 4% this year. Program fees may be recorded in the General or Special Revenue Funds only.



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Student Fees (continued)

Material fees cover the cost of additional materials provided by WCTC that the student needs to use in the classroom (i.e. welding rods for a welding class). Based upon statewide average information, the state sets these rates annually for each course. Material fees were budgeted assuming a 0% increase to the fees, but taking into consideration the change in program enrollments.

Miscellaneous student fees include such things as out-of-state tuition, community service (non-aidable) course fees, group dynamics course fees, testing fees, application fees, and graduation fees. Miscellaneous fees are budgeted based upon trends and estimated activities. The community service fees will increase from $3.20 per hour to $3.25 per hour. There is no increase anticipated with the other student fees.

Students taking credit courses also get charged an activity fee unless their class is exempt from the fee. These student activity fees are recorded in the Fiduciary Fund as part of the Student Association activities. The activity fee rate is 6% of the tuition rate rounded to the nearest $0.05. This fee is used by student government to pay for student life activities. The students determine how they would like these funds to be spent. WCTC acts as a trustee of these funds on behalf of the student government.

INSTITUTIONAL REVENUES

WCTC has a number of revenue sources that are classified as institutional revenue. Some of the major categories of institutional revenue are: investment earnings, sales of goods and services from enterprise activities, athletic revenues, revenue generated from contracts with business and industry for customized instruction or technical assistance, revenues from high schools for instructional services.

Investment Income

WCTC records most of its cash in the General Fund. Proceeds from issuing general obligation promissory notes are recorded in the Capital Projects Fund. Cash received for tax levy payments relating to debt service are recorded in the Debt Service Fund. WCTC receives interest on its investments of cash and cash equivalents. These earnings are recorded in the General Fund, Capital Projects Fund, and Debt Service Fund based upon the cash and cash equivalents balances of those funds. Based upon the projected interest rates and cashflow analysis of funds available for investment, WCTC projects the amount of interest it will receive and sets the budget accordingly. The 1999/00 budget projects that we will receive over $400,000 more in interest earnings that in the past. In April, 1999, the voters approved a $26,300,000 referendum for building expansion. The majority of these funds will be borrowed in 2000, which will result in higher earnings being received.

Year	Amount
96/97	$1,039,204
97/98	$1,082,695
98/99	$1,080,000
99/00	$1,510,000

Customized Instruction and Technical Assistance

Wisconsin state statute 38.14 allows the technical colleges to contract with businesses to provide customized training to meet their individual needs (i.e. holding a Lotus class for employees of General Electric). In addition, this statute also allows the technical colleges to contract with businesses for technical assistance (i.e. a new small business needs help in setting up their accounting system). Normal tuition and fees are not charged for this type of activity. Instead, there are other formulas used to set the contract price that takes into consideration the direct and indirect cost of providing the services. The cost of these contracts needs to be at least as much as normal tuition and fees and cannot be lower than equivalent training offered by private companies.

Institutional Revenue (continued)

Wisconsin state statute 118 requires the technical colleges to provide certain types of services to high school students whereby the high school student, while still attending high school, can also receive college credit for the same class. When high school students meet the criteria of this statute, WCTC bills the high school for the cost of the service based upon the funding rates allowed. The student does not pay tuition and fees for this service.

In addition to providing customized instruction to businesses and industry, state statutes also allow us to provide seminars and workshops if they meet certain criteria. In some instances, we are allowed to charge a rate higher than normal tuition and fees.

The majority of the 38.14 and 118 activity takes place in the General Fund. Over the past few years it has been anticipated that we will earn approximately $1.5 million in revenue from this activity. Every effort is being made to bring in revenues greater than the $1.5 million. As we approach the end of 1998/99, it is anticipated that we will exceed the $1.5 million projection. The 1999/00 budget has been built using $1.5 million for budgeted revenues for this activity. As we proceed through 1999/00, if we will exceed the $1.5 million, we will seek approval from the Board to modify the budget to increase revenues and the related expenditures for the increased revenues. Although this activity is more like an enterprise activity, it is recorded in the General Fund (and sometimes the Special Revenue Fund) since it is providing instruction, which is core to our mission. This activity may be recorded in the Special Revenue Fund on an exception basis if the activity is part of a grant activity.

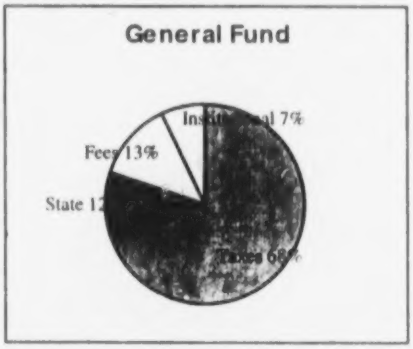
FEDERAL REVENUES

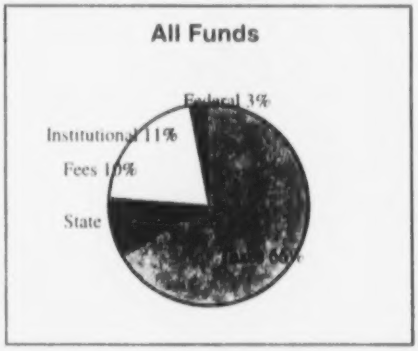
WCTC receives federal grants for specific projects and student financial aid assistance such as Adult Basic Education, Job Training Partnership Act, Federal College Work Study, Pell, Stafford Loans, and Division of Vocational Rehabilitation. Most federal grants are recorded in the special revenue fund. For those grants whereby WCTC acts as a fiscal agent only, these pass-through grants are recorded in the Fiduciary Fund. The financial aid funds are recorded in the Fiduciary Fund. WCTC may either be a trustee for these funds or act as a fiscal agent.

Federal funding levels may fluctuate greatly from year to year based upon the availability of federal funds and the amount projected to be awarded to WCTC. The budget is based upon known information during the budget process. Any deviations from this information may result in a budget amendment being taken to the Board to modify the budget.

TOTAL REVENUES

WCTC receives its funds from a number of sources. The following graphs show the proportion of the various types of revenues to the whole.





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BUDGET PROCESS

Budget Process

Annually WCTC is required to prepare a budget document and budget summary in accordance with section 65.90 of the Wisconsin state statutes and the rules contained in TCS 7 of the Wisconsin Administrative Code as established by the state board under section 38.04(11)(a) of the statutes.

Throughout the year the Board members and staff continuously seek input from customers, students, taxpayers, and others for the services to be provided by WCTC. Some of the methods used to seek this input are:

- Each program area has an Advisory Committee made up of members from business and industry working in that field of expertise. These committees meet at least twice a year and make recommendations based upon their needs.
- The Board members meet regularly with various businesses throughout the District to seek input about their needs. The fourth Tuesday of each month has been used for this purpose.
- Focus group meetings are held with various businesses, students, and staff in order to seek information about the needs of students and business.
- Each summer or fall the Board holds a retreat whereby a component of this retreat is to seek input from external customers.

During October and November, the District Board will set their guidelines for the development of the budget. The District Board controls the budget by controlling the rate of increase allowed for the property tax levy.

Administrative staff take the Board's guidelines and create their own more restrictive criteria to be used by organizational units when developing the divisional budgets so that the final budget falls within the Board's guidelines.

In early December budget workshops are held whereby staff are given instructions for preparing the next year's budget, including the restrictions they must work within. Department heads have until to mid-January to input their budget requests into the budget module. From mid-January to early February division heads are allowed to modify these requests to make sure they are within the division guidelines. Division heads are locked out of the budget module in early February. The Controller's Office than works with the Divisions to make sure they are in compliance with the guidelines and makes any adjustments necessary. During the month of February the Controller does the salary and fringe benefit budgeting for regular staff as well as adding rate increases for temporary and part-time staff. During the month of February the Controller makes sure the full budget is prepared and all loose ends tied up.

In late March the Board is presented with the preliminary budget and staff notify the Board of changes with the focus being on the programmatic changes rather than the fiscal changes. When the budget is presented to the Board at this meeting, it must be within the guidelines established by the Board.

The Board holds a public hearing at its May board meeting, with a Class I legal notice being published, and adopts the budget at their June board meeting. During March through May any modifications necessary are made to the budget.

Prior to July 1 the District Board must legally adopt a budget at the fund and function level. It requires a two-thirds vote to adopt the budget. Copies of the adopted budget and legal notice must be forwarded to the Wisconsin Technical College System by June 30.

BUDGET PROCESS (continued)

In October the District Board certifies the WCTC tax levy amount based upon the adopted budget. Property taxes are then levied on the various taxing municipalities located within the District based upon their portion of equalized valuation (without tax incremental financing districts included) as established by the Wisconsin Department of Revenue.

Budget Amendments

According to Wisconsin statutes, budget transfers between funds and functional areas within funds require Board approval. Increases or decreases in the overall budget by fund level due to new revenues being received, etc., also require Board approval. These approvals require a two-thirds vote of the entire membership of the District Board and publishing of a Class I legal notice in the official district newspaper within ten days and reporting of the change to the state office within thirty days of approval. Budget modifications do not require reissuance of the budget document.

Management has the ability to modify the budget by account number within a function within a fund without Board approval.

Management exercises control over budgeted expenditures by fund and function as presented in the accompanying financial statements. Expenditures may not legally exceed appropriations at the functional level unless authorized by resolution adopted by a two-thirds vote. Unused appropriations lapse at the end of each fiscal year.

Budget Calendar

• June	Executive Committee retreat held.
• Fall	District Board retreat held.
• September	District Board updates its Strategic Plan
• November	District Board adopts the Strategic Plan and approves the budget guidelines to be met
• December	Budget materials, instructions, and training distributed to staff. Staff start developing their departmental budgets.
• January	New position requests reviewed by Human Resources. Departmental budget reviews begin. Capital equipment and capital project requests are submitted. Grant budgets are developed and submitted
• February	Capital equipment and capital project requests are approved. Division managers finalize their budgets within the guidelines. Operational Plans are updated and finalized. Salary and fringe benefit budgets are entered. Grant budgets are finalized.
• March	Preliminary budget presented to the Board for review.
• April	Public hearing notice is published; Board reviews the budget.
• May	Public hearing is held; board reviews the budget.
• June	District Board adopts the Operational Plan and Budget. Adopted budget is submitted to the state.
• October	District Board approves the tax levy and mill rates. Certified tax bills are mailed to municipalities.
• Yearlong	Input sought from customers, students, staff, and taxpayers.

FINANCIAL STRUCTURE

The WCTC Board is the governing authority of this reporting entity. By state statute, the County Board chairs of Waukesha, Jefferson, Dodge, and Racine Counties appoint WCTC board members, however, these elected county officials do not maintain a significant continuing relationship with the WCTC Board with respect to carrying out its important public functions. As the District's governing authority, the WCTC Board powers include:

- Authority to borrow money and levy taxes.
- Budgetary authority.
- Authority over other fiscal and general management of WCTC which includes, but is not limited to, the authority to execute contracts, to exercise control over facilities and properties, to determine the outcome or disposition of matters affecting the recipients of the services being provided, and to approve the hiring or retention of key management personnel who implement Board policies and directives.

The accounts of WCTC are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. WCTC's resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which spending activities are controlled. In this budget document the various funds are grouped into generic fund types and three broad fund categories as follows:

- **Governmental Funds:** Governmental funds are those through which most functions of WCTC are financed. The acquisitions, uses, and balances of WCTC's expendable financial resources and related liabilities, except those accounted for in proprietary and fiduciary funds, are accounted for through governmental funds. The measurement focus is based upon the determination of changes in financial position rather than upon net income determination. WCTC maintains the following governmental funds:

    - **General Fund:** The general fund is the principal operating fund and accounts for all financial activities not required to be accounted for in another fund.

    - **Special Revenue Fund:** The special revenue fund is used to account for the proceeds and related financial activities of specific revenue sources that are legally restricted to expenditures for specified purposes.

    - **Capital Projects Fund:** The capital projects fund accounts for financial resources used for the acquisition or construction of capital assets and remodeling other than those financed by enterprise and trust funds.

    - **Debt Service Fund:** The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs.

- **Proprietary Fund:** Proprietary funds are used to account for the ongoing activities which are similar to those often found in the private sector. The measurement focus is based upon the determination of income. These funds are maintained on the accrual basis of accounting.

FINANCIAL STRUCTURE (CONTINUED)

  - **Enterprise Funds:** The enterprise fund is used to record revenues and expenses related to rendering services to students, faculty, staff, and the community. These funds are intended to be self-supporting and are operated in a manner similar to private business where the intent is that all costs, including depreciation expense, of providing certain goods and services to students and other aforementioned parties is recovered primarily through user charges. These services complement the educational and general objectives of WCTC.

- **Fiduciary Funds:** Fiduciary funds are used to account for assets held by WCTC in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The measurement focus of the expendable trust fund is the same as governmental funds, therefore, expendable trust funds are maintained on the modified accrual basis of accounting. The nonexpendable trust funds are maintained on the accrual basis of accounting as the management focus of these funds is similar to proprietary funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of the results of operations. These funds are maintained on the modified accrual basis of accounting.

  - **Expendable Trust Funds:** The expendable trust funds are used to account for assets held in trust by WCTC in a trustee capacity, primarily for student activities, financial aid, and athletics.

  - **Nonexpendable Trust Funds:** The non-expendable trust funds are used to account for assets held by WCTC in a trustee capacity where only income derived from the principal may be expended in the course of the fund's designated operation. The fund's corpus must remain intact. WCTC currently does not have any non-expendable trust funds.

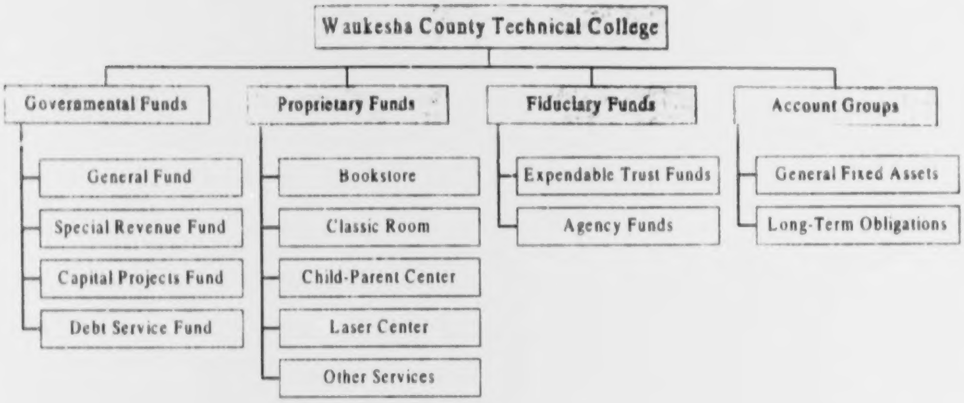
  - **Agency Funds:** The agency fund is used to account for assets held in trust by WCTC as an agent, such as student club funds, Volunteer Student Organization, and various state or federal grantor agencies where WCTC is the fiscal agent for those funds.

- **Account Groups:** Account groups are not funds. They are only concerned with the measurement of financial position. They are not involved with the measurement of the results of operations.

  - **General Fixed Asset Account Group:** Fixed assets used in governmental fund-type operations (general fixed assets) are accounted for in the general fixed asset account group rather than in governmental funds. No depreciation is required or has been provided on general fixed assets. Fixed assets acquired for enterprise operations are accounted for in the related fund and are depreciated.

  - **Long-Term Obligations Account Group:** Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term obligations account group rather than in governmental funds. The general long-term obligation group includes an accounting for all general indebtedness and the non-current portion of post-employment and sick pay liabilities. Payment on general indebtedness are made from the debt service fund while payments for post-employment benefits and sick pay are made from the general fund.

Fund Structure


Waukesha County Technical College
Govermental Funds
General Fund
Special Revenue Fund
Capital Projects Fund
Debt Service Fund
Proprietary Funds
Bookstore
Classic Room
Child-Parent Center
Laser Center
Other Services
Fiduciary Funds
Expendable Trust Funds
Agency Funds
Account Groups
General Fixed Assets
Long-Term Obligations

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ACCOUNTING STRUCTURE

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The governmental, expendable trust and agency funds are accounted for on a modified accrual basis. Under the modified accrual basis of accounting, transactions are recorded in the following manner:

- Revenues are recognized when they become both measurable and available (susceptible to accrual). All revenues are considered susceptible to accrual except summer school tuition and fees.
- Expenditures are recognized when the liability is incurred, except for interest and principal on general long-term obligation debt, which are recognized as expenditures when due. Expenditures for claims and judgments are recognized when it becomes probable that an asset has been impaired or a liability has been incurred.
- Expenditures for compensated absences, including vacation and sick leave, are recognized when the liability is incurred for past services of an employee that vest and accumulate.
- Fixed assets are recorded as capital outlays at the time of purchase.
- Proceeds of long-term obligations are treated as a financing source when received.

The proprietary funds are accounted for on an accrual basis, whereby revenues are recognized when measurable and earned and expenses are recorded as liabilities when incurred and, where applicable, depreciation expenses is also included.

The Governmental Accounting Standards Board (GASB) Statement No. 20 "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting" provides that proprietary funds may apply all GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Statements and Interpretations of the Financial Accounting Standards Board (FASB), Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB's) on the Committee on Accounting Procedure. WCTC has elected to apply only FASB, APB, and ARB materials issued on or before November 30, 1989.

Prior to the 1997/98 fiscal year, WCTC had to defer that portion of the tax levy that was not received by June 30, even though all payments are received within 60 days of fiscal year end. New accounting regulations have been issued that allows WCTC to recognize all tax levies to be received within 60 days of year end in the year they were budgeted for. The Wisconsin Technical College System has chosen to adopt this new accounting regulation during the 1997/98 fiscal year.

Basis of Budgeting

WCTC adopts an annual operating budget which is prepared on substantially the same basis as the financial statements, which are prepared in accordance with GAAP, except budgetary expenditures include encumbrances and budgetary revenues include all property taxes levied for the fiscal year.

DESCRIPTION OF FUNCTIONS

Instruction
This function includes teaching; academic administration, including clerical support; and other activities related directly to the teaching of students, guiding the students in the educational programs, and coordination and improvement of teaching.

Instructional Resources
This function includes all learning resource activities such as the library and audio-visual aids center, learning resource center, teacher improvement center, instructional media center, instructional resources administration, and clerical support.

Student Services
This function includes those non-instructional services provided for the student body such as student recruitment; student services administration and clerical support; admissions; registration; counseling, including testing and evaluation; health services; financial aids; placement; and followup. Non-instructional athletics, such as intermural and intercollegiate athletics, are also included.

General Institution
This function includes costs related to general administrative functions, including the board, the office of the president, the business office, and general clerical support for administrative offices serving all functions of WCTC. Administrators of specific functions are not recorded under this function. This function also includes all services benefiting the entire college, exclusive of those chargeable directly to other functional categories. Examples of this type of expenditures are legal fees, external audit fees, general liability insurance, non-resident tuition, interest on operational borrowing, and public information. General personnel, employment relations, and affirmative action programs are included in this function.

Physical Plant
This function includes all services required for the operation and maintenance of the physical facilities. Principal and interest on long-term debt obligations are included under this function as are the general utilities such as heat, light, and power.

Auxiliary Services
This function includes commercial-type activities such as the bookstore and child parent center.

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General Fund

WAUKESHA COUNTY TECHNICAL COLLEGE

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GENERAL FUND
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
Local Government	$ 25,860,007	$ 27,101,668	$ 27,101,668	$ 28,915,997	$ 1,814,329	6.69%
State Aids	$ 5,135,425	$ 4,831,531	$ 4,831,531	$ 5,036,090	$ 204,559	4.23%
Program Fees	$ 4,257,962	$ 4,256,541	$ 4,256,541	$ 4,626,578	$ 370,037	8.69%
Material Fees	$ 608,684	$ 593,680	$ 593,680	$ 637,838	$ 44,158	7.44%
Other Student Fees	$ 432,325	$ 367,689	$ 367,689	$ 385,500	$ 17,811	4.84%
Investment Income	$ 930,096	$ 900,000	$ 900,000	$ 930,000	$ 30,000	3.33%
Contracted Training Revenue	$ 1,872,231	$ 1,559,896	$ 1,559,896	$ 1,559,896	$ -	0.00%
Other Institutional Revenue	$ 361,814	$ 281,560	$ 298,678	$ 424,960	$ 126,282	42.28%
Total Revenue	$ 39,458,544	$ 39,892,565	$ 39,909,683	$ 42,516,859	$ 2,607,176	6.53%
Salaries	$ 23,029,725	$ 23,241,254	$ 24,070,520	$ 24,982,638	$ 912,118	3.79%
Fringe Benefits	$ 9,526,669	$ 8,247,997	$ 8,492,979	$ 8,718,476	$ 225,497	2.66%
Operating Expenditures	$ 7,866,326	$ 8,851,654	$ 9,048,372	$ 9,297,745	$ 249,373	2.76%
Total Expenditures	$ 40,422,720	$ 40,340,905	$ 41,611,871	$ 42,998,859	$ 1,386,988	3.33%

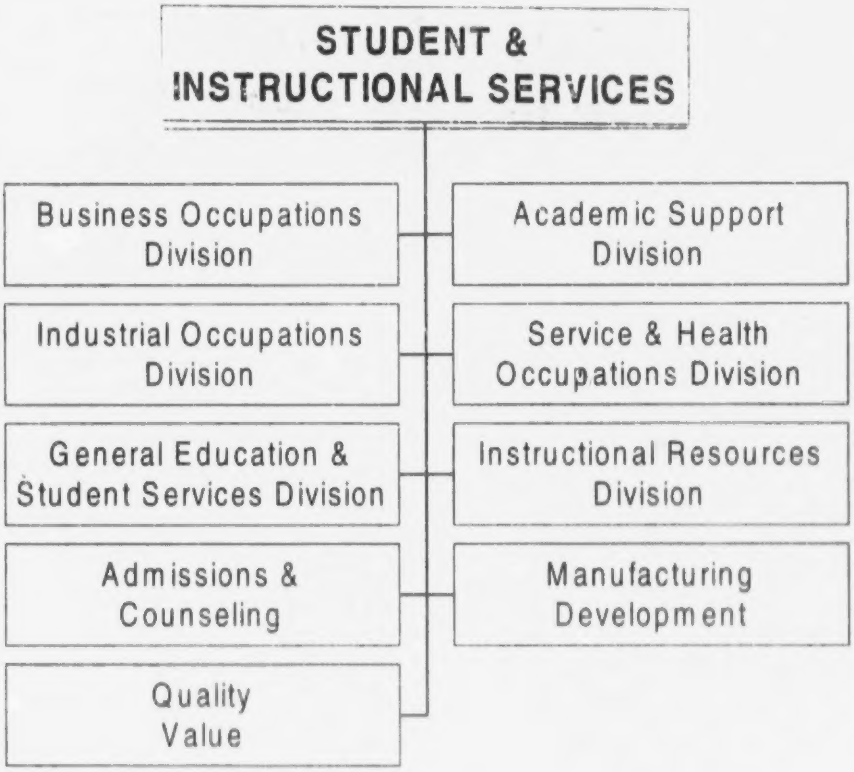
The General Fund is the principal operating fund and accounts for all financial activities not to be accounted for in another fund.

Salaries and fringe benefits include $109,021 for operating costs related to the referendum projects.
Additional tax levy was added to this fund to fund the following projects:

- Part of the School-to-Work Program was transferred from the Special Revenue Fund - $41,304
- Funds were added for the Academic Advising program - $145,445
- Funds were added to start the Medical Coding Program - $12,912
- Funds were added for to cover WCTC's increased portion of operating costs at the Workforce Development Center - $30,000
- Funds were added to lease additional space at the Workforce Development Center - $11,090
- Funds were added for a new Planning & Research Analyst position - $73,322
- Funds were added to purchase adaptive equipment for disadvantaged students - $5,000
- Funds were added to cover additional costs of keeping the College open on Sundays - $17,939

Salary increases were budgeted based upon similar settlements agreed to in the past few years

STUDENT & INSTRUCTIONAL SERVICES


STUDENT & INSTRUCTIONAL SERVICES
Business Occupations Division
Academic Support Division
Industrial Occupations Division
Service & Health Occupations Division
General Education & Student Services Division
Instructional Resources Division
Admissions & Counseling
Manufacturing Development
Quality Value

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STUDENT & INSTRUCTIONAL SERVICES DIVISION
BUDGET SUMMARY

	1997/98	1998/99	1999/00	Change from 1998/99 Budget	
	Actual	Budget	Budget	$	%
General Fund					
Salaries	$395,952	$300,983	$353,894	$52,911	17.58%
Fringe Benefits	$103,544	$102,995	$115,817	$12,822	12.45%
Operating Expenses	$135,258	$85,396	$86,194	$798	0.93%
Total Expenditures	$634,754	$489,374	$555,905	$66,531	13.60%
Special Revenue Fund					
Salaries	$79,498	$0	$0	$0	0.00%
Fringe Benefits	$22,709	$0	$0	$0	0.00%
Operating Expenses	$65,169	$0	$0	$0	0.00%
Total Expenditures	$167,376	$0	$0	$0	0.00%
Capital Projects Fund					
Capital Equipment	$423,014	$66,700	$78,650	$11,950	17.92%
Total Expenditures	$423,014	$66,700	$78,650	$11,950	17.92%
Enterprise Fund - Laser Center					
Sales Revenues	$60,369	$37,000	$0	($37,000)	-100.00%
Total Sales	$60,369	$37,000	$0	($37,000)	-100.00%
Salaries	$37,765	$45,451	$0	($45,451)	-100.00%
Fringe Benefits	$3,657	$4,684	$0	($4,684)	-100.00%
Operting Expenses	$25,286	$19,086	$0	($19,086)	-100.00%
Total Expenditures	$66,708	$69,221	$0	($69,221)	-100.00%
Net Profit	($6,339)	($32,221)	$0	$32,221	-100.00%

MAJOR CHANGES

- No increase anticipated for health insurance, dental insurance may increase slightly
- Wisconsin Retirement System rate decreased from 11% to 10.2%
- The Laser Center program was transferred from this division to the Industrial Occupations division

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

VISION STATEMENT

To provide a learning and working environment which has as its central focus customer satisfaction and student success.

Student Success
Students are successful if they identify and achieve personal, educational, and career goals.

Customer Satisfaction
Customer satisfaction is meeting or exceeding customer defined needs to the extent possible.

Student/Instructional Values

- Teaching excellence
- Attention to customers
- Continuous improvement
- Dignity and respect
- Independent learning

Student Learning Centered Vision
WCTC's educational system will result in students with a work ethic that enables them to demonstrate an interdependent role in society and the workplace. The signature abilities resulting from the system are that WCTC students will be able to:

- Function responsibly in their community
- Function productively in the workplace
- Apply learning
- Cope with change
- Build effective relationships

ACTIVITIES

Student and Instructional Services is responsible for providing all direct educational and student services to our customers.

Occupational education activities include Associate of Applied Science Degrees; Technical Studies Associate Degree; Technical Diploma Programs (2 years); Technical Diploma Programs (1 year); Technical Diploma Programs (less than 1 year); community education; community and family education; Advanced Technical Certificates; basic education; adult high school; English as a second language (ESL); 38.14 contracted services; customized training; technical assistance; workplace education; school to work; apprenticeship education; Technical Studies Journeyworker Associate Degree Program; distance learning through the internet, shared services, and telecourses; youth apprenticeship; wellness/fitness education; program/course marketing; and the Wisconsin Manufacturing Extension Partnership (WMEP).

Student Services includes financial aid, counseling, child care, clubs and vocational organizations, student activities, academic advising, program admission, youth options, Enrollment Management Student Recruitment Initiative, student assessment, evening/weekend college support, Employment Opportunity Center, Women's Development Center, Division of Vocational Rehabilitation (DVR) job placement, athletics, and the Career Center.

LONG-TERM GOALS

- Develop distance learning options to produce a more accurate relationship between training capacity and job opportunities.
- Provide a career path for all technical diploma and associate degree programs.
- Expand regional opportunities for students/customers in Southeastern Wisconsin in cooperation with six other regional technical colleges.

LONG-TERM GOALS (continued)

- Expand real partnerships with the business and industry sector, including funding support.
- Complete the facility plan outlined in the April 6 referendum.
- Reduce or suspend occupational programs that do not reflect a living wage career.
- Expand services and/or education to the community in a just-in-time format.
- Utilize College resources to the fullest capacity.
- Develop and integrate student learning-centered concepts into College policy and operational procedures.
- Expand the Teaching Innovation Center.
- Develop a plan to insure that faculty are competent with new technology.
- Maintain an adequate funding level to insure the College is equipped with current technology.

1999-00 GOALS AND OBJECTIVES

- Negotiate a part-time teacher contract agreement with the Waukesha County Technical Educators Union (WCTEA).
- Successfully complete the North Central Association (NCA) reaccreditation on-site review in February, 2000.
- Expand the parent/student marketing program to include a recruitment specialist.
- Develop linkages between WCTC and Milwaukee Area Technical College emphasizing regional cooperation.
- Complete partnership agreements with private sector partners, particularly in the printing and construction industries.
- Complete Phase III facility plans and its implementation as appropriate.
- Implement the full advisor/advisee system using 100 advisors serving approximately 1,000 students.
- Develop a facility usage plan emphasizing the remodeling and retrofitting of existing space, which will be impacted by the development of Phase III.
- Develop one smart classroom and one distance learning lab due to increased demand.
- Commit additional dollars for staff and faculty inservices to insure effective instruction supports capital investment in technology.
- Update or replace faculty computers.
- Make appropriate technology available at satellite centers.
- Finalize the distance learning working agreement with the WCTEA.

MAJOR CHANGES

Major changes for 1998/99 were:

- Transferred the Industrial Manufacturing Programs from the Industrial Management Department to the Math/Science Department and to the Business Occupations Division.
- Transferred the Laser Center from this division to the Industrial Occupations Division.
- Secured a multi-year lease in Pewaukee to house the building construction programs.
- Many staff hours were devoted to facility and referendum planning.

Major changes for 1999/00 are:

- Reduced the Electronics Technology and Administrative Assistant Programs and reallocated two full-time instructor positions to other programs.
- Commit additional facilities for a computer lab to serve the new Network Telecommunications Specialist Program.
- Suspend the College's involvement and participation in the Youth for Understanding Program for one year.

ACHIEVEMENTS

GOAL: Create new products utilizing technology to affect time, place, price, and content.

- Created the following new programs: Building Trades—Carpentry Emphasis one year Technical Diploma; CISCO Certificate Program; and Network/Telecommunications Specialist Associate Degree Program.

GOAL: Effectively use the facilities provided by the College.

- Opened the Construction Technology Center in downtown Pewaukee.
- Initiated weekend college offerings to more effectively utilize the campus facility and to meet customer needs.
- Finalized planning for the Phase III referendum vote on April 6, 1999.
- Expanded an open computer lab from 18 to 32 work stations.
- New student/community health clinic was opened in spring, 1999.

GOAL: Promote more partnerships with high schools, senior colleges, and the private sector.

- Finalized the Heidelberg International partnership which will provide our students and Heidelberg's customers with access to the most current printing equipment at a significant savings; equipment will be located on our campus.
- In partnership with the Department of Public Instruction, developed a statewide AC/DC Internet course to serve all high schools statewide.
- Finalized the following 2+2 transfer agreements:
    - Printing and Publishing Associate Degree Program to the University of Wisconsin—Stout Graphics Management Bachelor's Degree
    - Hospitality & Tourism Management Associate Degree Program to UW—Stout Hospitality & Tourism Management Bachelor's Degree.
    - Accounting Associate Degree Program to Carroll College's Accounting Bachelors Degree
    - Retail Management and Fashion Marketing Associate Degree Programs to Mt. Mary Merchandise Management Bachelor's Degree
- In partnership with the WTCS, provided CISCO certificate training for secondary school educators in Waukesha County.

GOAL: Advance quality value initiatives and the student learning-centered philosophy.

- Expanded the College's commitment to student learning-centered education by partnering with Terry O'Banion and serving as an advance site for further development by other colleges.

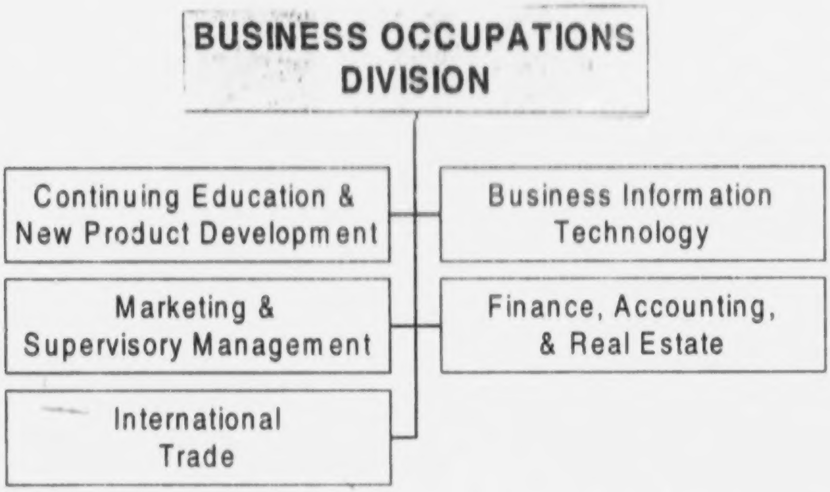
GOAL: Complete the self-study for the NCA accreditation visit.

- Preparations for the spring, 2000, NCA on-site visit are still ongoing.

STATISTICS

	1997/98 Actual	**1998/99 Estimate**	**1999/00 Projected**
Cost per student contact hour	$16.52	$16.22	$17.11
Cost per FTE	$13,601	$13,917	$14,640
Average class size	14.5	14.3	14.1
Average hours per student	80	80	80
Contact hours per student	856	858	858

BUSINESS OCCUPATIONS DIVISION


BUSINESS OCCUPATIONS DIVISION
Continuing Education & New Product Development
Business Information Technology
Marketing & Supervisory Management
Finance, Accounting, & Real Estate
International Trade

BUSINESS OCCUPATIONS DIVISION
BUDGET SUMMARY

	1997/98	1998/99	1999/00	Change from 1998/99 Budget	
	Actual	Budget	Budget	$	%
General Fund					
Other Student Fees	$1,900	$0	$0	$0	0.00%
Total Revenues	$1,900	$0	$0	$0	0.00%
Salaries	$3,540,156	$3,253,812	$3,475,311	$221,499	6.81%
Fringe Benefits	$997,121	$984,288	$1,000,097	$15,809	1.61%
Operating Expenses	$486,582	$607,828	$630,860	$23,032	3.79%
Total Expenditures	$5,023,859	$4,845,928	$5,106,268	$260,340	5.37%
Special Revenue Fund					
Salaries	$61,110	$0	$0	$0	0.00%
Fringe Benefits	$18,096	$0	$0	$0	0.00%
Operating Expenses	$36,284	$0	$0	$0	0.00%
Total Expenditures	$115,490	$0	$0	$0	0.00%
Capital Projects Fund					
Capital Equipment	$324,963	$392,800	$681,462	$288,662	73.49%
Total Expenditures	$324,963	$392,800	$681,462	$288,662	73.49%
Enterprise Fund					
Sales Revenue	$1,600	$0	$0	$0	0.00%
Total Revenues	$1,600	$0	$0	$0	0.00%
Cost of Goods Sold	$83	$0	$0	$0	0.00%
Total Expenditures	$83	$0	$0	$0	0.00%

MAJOR CHANGES

- No increase anticipated for health insurance, dental insurance may increase slightly
- Wisconsin Retirement System rate decreased from 11% to 10.2%

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

MISSION STATEMENT

Within the guidelines of WCTC's Mission Statement, the Business Division will, through a focus on student learning, offer relevant and timely educational workshops, programs, and other products.

VISION STATEMENT

When individuals and the business community need or consider education or training to achieve occupational and personal success, they look to the Business Division of Waukesha County Technical College.

ACTIVITIES

The Business Occupations Division, through a learner-centered focus, provides entry-level, advanced technical training, and continuing education for our customers. This education is presented in the following programs, advanced technical certificates, one-year programs, WCTC certificates, and continuing education.

Two Year Associate Degree Programs

Accounting
Administrative Assistant
CIS—Programmer Analyst
CIS Microcomputer Specialist
Financial Planning
Insurance Services
International Trade
Marketing
Marketing—Fashion
Mortgage Lending
Network/Telecommunications Specialist
Printing/Publishing
Property Assessment/Appraisal
Property Management
Real Estate Brokerage
Supervisory Management

Continuing Education

Appraisal/Assessment
Computer-Based Training
Computer Technology
Office Systems
Real Estate
Small Business

Advanced Technical Certificates

AS400 Applications
Computer Networking
Governmental Accounting
Graphic Communications
Importing
Internet/Intranet Development
Object Oriented Programming

Certificates

American Management Association
Business Assistant
CISCO Training
Distribution/Transportation
Office Aide
Organizational Leadership Basic
Organizational Leadership Advance
Small Business
Travel Training

One Year Technical Diploma

Printing

LONG-TERM GOALS

- Provide adequate full-time staff to teach, develop new products, and update curriculum.
- Provide a faster and more efficient response to customer needs through the development of Advanced Technical Certificates and WCTC Certificates.
- Become student-learning-centered focus.
- Review, upgrade, and develop products to respond to the needs of customers.
- Broker third-party materials to deliver training more efficiently and effectively.
- Emphasize critical life skills in all courses and products.
- Provide more opportunities for international student and faculty exchanges.
- Develop additional arrangements with international trade organizations to have them located on our campus.
- Provide flexible learning opportunities to meet the needs of our customers.
- Provide more short-term, just-in-time training classes to meet the needs of business and industry.
- Investigate new ways to provide help to small businesses.

1999-00 GOALS AND OBJECTIVES

- During 1999/00 the following new products will be investigated, planned or implemented:
    - UNIX Advanced Technical Certificate - August, 1999
    - Network Management Advanced Technical Certificate – August, 1999
    - Non-Profit Accounting Advanced Technical Certificate
    - Windows NT Advanced Technical Certificate – January, 2000
    - E-Commerce Advanced Technical Certificate
    - Internet-based credit Keyboarding class
    - CISCO Certificate
    - International Accounting Certificate
    - Advanced Windows Programming Certificate
    - Appraisal Pre-Licensing Certificate
    - International Business Practice Firm
- During 1999/00 the following programs will have on-site program reviews:
    - Accounting
    - Administrative Assistant
    - Financial Planning
    - International Trade Associate
    - Property Management Associate
    - Supervisory Management
- Discontinue the Insurance Service Associate Degree Program during 1999/00 and replace it with pre-licensing and continuing education courses for the insurance industry.
- Discontinue the Property Appraisal/Assessment Associate Degree Program and replace it with a WCTC Certificate in Appraisal.
- During 1999/00 the following courses will be made available through the internet or independent study: Computer Concepts; Introduction to Networking; Microcomputer Applications; and Microsoft Office, UNIX, JAVA, and Novell computer-based training modules.
- Provide a weekend college format for the following programs: Networking Advanced Technical Certificate, Internet/Intranet Advanced Technical Certificate, Governmental Accounting Advanced Technical Certificate, and non-credit computer classes.
- Develop faculty and student coop exchanges with Royal Melbourne Institute of Technology in Melbourne, Australia.
- Create a 2+2 articulation agreement with Mount Mary College for International Trade.
- Create a 2+2 articulation agreement with Marquette University for Professional Studies for several business programs.
- Create a partnership with Mercer Community College in Trenton, New Jersey, for International Business Development Firm training.
- Create a transfer agreement with the University of Wisconsin—Madison for the Financial Planning degree program.
- During 1999/00 add at least two diverse/minority members to advisory committees.
- Add one new computer lab and one more mobile computer lab.

MAJOR CHANGES

Major changes for 1998/99 were:

- Facility service costs increased due to offering Sunday classes.
- Increased staffing and operational costs for the Business Information Technology Department due to increased enrollments.

Major changes for 1999/00 are:

- Increased operating costs for weekend college.

ACHIEVEMENTS

GOAL: During 1998/99 the following new products will be implemented, planned, or investigated: WCTC's Home Inspection Certificate, Network Specialist associate degree, Insurance Services associate degree, Windows NT Advanced Technical Certificate, Non-Profit Accounting Advanced Technical Certificate, Paralegal or Legal Assistant Certificate, Office Project Assistant Certificate, International Accounting Certificate, self-paced credit Keyboarding classes, UNIX Operations Advanced Technical Certificate, Client Server Advanced Technical Certificate, and Call Center Certificate.

- Implemented a Network/Telecommunications Specialist Associate Degree Program jointly with the Electronics Department; offered two semesters of classes this year.
- Developed course content for Windows NT Advanced Technical Certificate for implementation January, 2000.
- Office Technology Assistant Certificate was developed and is available.
- Five CBT (computer-based training) systems courses were offered to Information Technology professionals to help prepare them for certification testing.
- UNIX Advanced Technical Certificate program has been developed and will be offered in August, 1999.
- Network Management Advanced Technical Certificate program has been developed and will be offered in August, 1999.

GOAL: Conduct on-site evaluations of the following programs: Financial Planning, Insurance Service Associate, Marketing, Supervisory Management, and Mortgage Lending.

- The following programs had on-site reviews: Marketing in April, 1999, and Mortgage Lending in May, 1999.
- Due to staff shortages in Research and Evaluation, on-site evaluations were not done for Financial Planning and Supervisory Management.

GOAL: Implement major changes to the Accounting Associate Degree Program.

- Major changes were made to the accounting program and agreed to by the advisory committee.

GOAL: Increase distance learning courses through the Internet.

- The following courses were made available through the Internet: Microsoft Office Applications, Tax Planning Wealth Accumulation, Loan Servicing, International Marketing, Real Estate Marketing, Real Estate Finance, Real Estate Appraisal, Building Design and Structure, Economics of Financial Markets, Introduction to Internet Learning, and How to Develop a Small Business.

GOAL: Upgrade five computer labs.

- Upgraded two computer labs.

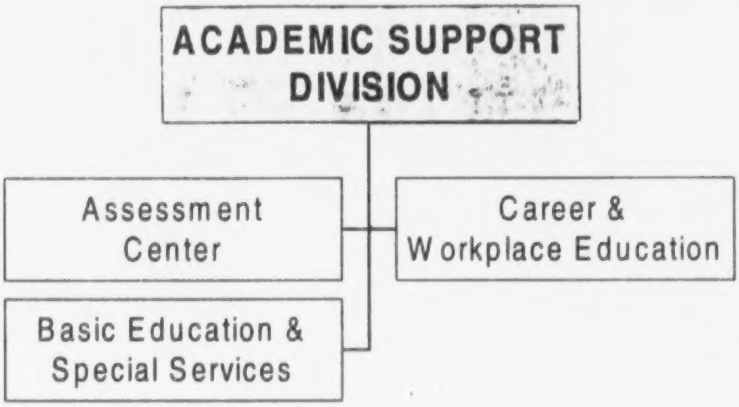
GOAL: Add at least two new diverse members to the advisory committees.

- Added two new diverse members to advisory committees.

STATISTICS

	1997/98 **Actual**	**19998/99** **Estimate**	**1999/00** **Projected**
Students			
Number of FTE's	808.41	820	825
Headcount	18,011	18,200	18,500
Contact Hours	599,334	599,500	599,800
Sections Offered	1,391	1,330	1,338

ACADEMIC SUPPORT DIVISION


ACADEMIC SUPPORT DIVISION
Assessment Center
Career & Workplace Education
Basic Education & Special Services

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ACADEMIC SUPPORT DIVISION
BUDGET SUMMARY

	1997/98 Actual	1998/99 Budget	1999/00 Budget	Change from 1998/99 Budget	
				$	%
General Fund					
Other Student Fees	$4,571	$1,750	$1,750	$0	0.00%
Institutional Revenue	$1,500	$0	$0	$0	0.00%
Total Revenues	$6,071	$1,750	$1,750	$0	0.00%
Salaries	$1,316,633	$1,099,901	$1,174,295	$74,394	6.76%
Fringe Benefits	$401,232	$349,297	$355,249	$5,952	1.70%
Operating Expenses	$405,577	$126,963	$131,351	$4,388	3.46%
Total Expenditures	$2,123,442	$1,576,161	$1,660,895	$84,734	5.38%
Special Revenue Fund					
Institutional Revenue	$3,384	$0	$0	$0	0.00%
Federal Revenue	$167,213	$0	$0	$0	0.00%
Total Revenues	$170,597	$0	$0	$0	0.00%
Salaries	$2,264,730	$0	$0	$0	0.00%
Fringe Benefits	$688,957	$0	$0	$0	0.00%
Operating Expenses	$431,809	$0	$0	$0	0.00%
Total Expenditures	$3,385,496	$0	$0	$0	0.00%
Capital Projects Fund					
Capital Equipment	$255,423	$291,164	$275,604	($15,560)	-5.34%
Total Expenditures	$255,423	$291,164	$275,604	($15,560)	-5.34%
Enterprise Fund					
Sales Revenue	$1,566	$0	$13,500	$13,500	0.00%
Total Revenues	$1,566	$0	$13,500	$13,500	0.00%
Cost of Goods Sold	$1,566	$0	$13,500	$13,500	0.00%
Total Expenditures	$1,566	$0	$13,500	$13,500	0.00%

MAJOR CHANGES

- No increase anticipated for health insurance, dental insurance may increase slightly
- Wisconsin Retirement System rate decreased from 11% to 10.2%

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

MISSION STATEMENT

The mission of the Academic Support Division is to prepare a culturally-diverse adult population with basic education which will enable individuals to successfully enter and succeed in occupational programs, to be successful lifelong learners, to be productive members of the workforce, and to become contributing members of the community. The Division will support the mission statement developed by the Statewide Basic Skills Task Force.

ACTIVITIES

The Academic Support Division provides the following activities:

- Basic skills instruction
- Program preparation and remediation
- High school completion programs (adult high school, General Equivalency Degree (GED)/High School Equivalency Degree (HSED), external diploma program, 5.09 diploma program, 118.15 contracted high school students)
- English as a second language (ESL) instruction
- Career development
- Occupational training for special populations
- Services for special populations
- Services to minority students
- Family literacy program
- Workplace education
- School-to-work activities

LONG-TERM GOALS

- Align WCTC's high school completion program standards with the Wisconsin Department of Public Instruction's academic standards for high school graduation.
- Offer basic education, high school completion, program preparation courses, etc., via distance learning/distributive learning methods.
- Increase minority enrollment in high earning potential programs by 15% and increase overall completion/graduation rate of minority students by 20%.
- Implement a career development activity as part of the matriculation process.
- Increase the number of parents participating with their children in Community Career Center activities.
- Meet the vocational education performance criteria for special population students, especially course completion and graduation rates.
- Ensure accessibility for all disabled students.
- Develop three new workplace education centers.
- Provide leadership and support to all Waukesha County K-12 school districts as they strive to cultivate seamless transition systems (2+2+2) for students and institutionalize the goals of school to work into their district plans.
- Develop a system to measure the impact of technology updates on instruction, student learning rates, and computer competencies.

1999-00 GOALS AND OBJECTIVES

- Conduct an on-site review of the Basic Education Program in fall, 1999.
- Implement 8 computer-based courses: US History I, US History II, Consumer Math, High School Literature—The Novel, Communications III, ToEFL Preparation (Tests of English as a Foreign Language), Reading Level II, and American Problems.
- Implement third-party funding for the DVR evaluation unit.
- Add 10 – 12 new companies to the workplace site in New Berlin.
- Expand the ESL transition course to the evening program.
- Increase participation in the use of the Community Career Center by visiting every public middle and high school in Waukesha County.
- Focus minority recruitment efforts on the county's four districts that have Chapter 220 students.

1999-00 GOALS AND OBJECTIVES (continued)

- Prepare for the remodeling of the east side of the Waukesha Campus.
- Provide support to K-12 districts in integrating school-to-work activities with the K-12 state academic standards.
- Introduce a new comprehensive curriculum software package for all skill levels by fall semester and insure that all division computers are Year 2000 compliant.
- Increase the accuracy of tracking and recording software, hardware, and reference materials for the division to 100%.
- Increase the number of mobile laptop courses by two.

MAJOR CHANGES

Major changes for 1998/99 were:

- Reallocated a vacant full-time instructor position to a Part-Time II instructor position to coordinate the growing evening ESL program.

ACHIEVEMENTS

GOAL: Provide adaptive equipment, software, technical support and training, and student support services for visually impaired students.

- Provided JAWS (speaking) program on two standalone computer systems.
- Provided desktop magnifiers for low-vision students.
- Provided scroll genies to magnify text.
- Created a student aide position to assist the blind or low vision students.

GOAL: Create or revise ABE curriculum.

- By May, 1999, the following computer-based course curriculums were completed: US History I and II and High School Literature—The Novel.
- Revised the following course curriculums: Introductory Chemistry, Pre-Tech Communications, and Office Skills.
- By May, 1999, the following curriculum were revised: Beginning Algebra Semester 2, ESL Level 1, Consumer Math I & II, and two Life/Work Planning courses.

GOAL: Emphasis of the school-to-work program will be on assisting 2+2+2 development, involving parents with their children's career planning, and developing a school-to-work website.

- Staff assisted in educating high school and university partners on the high school articulation process and in encouraging four-year university partners to consider accepting transcripted credit agreements.
- Community Career Center staff involved parents with their children's career planning by providing seven "Parents as Partners" workshops with 21 more planned for the year.
- Put on hold the development of a school-to-work website pending outcome of planned Instructional Services website, which would link high schools.

GOAL: Remodel the Waukesha Campus.

- This project was deferred until 1999/00.

GOAL: Increase minority graduation rates by 20%.

- Projected graduation rate for 1998/99 is 10%.

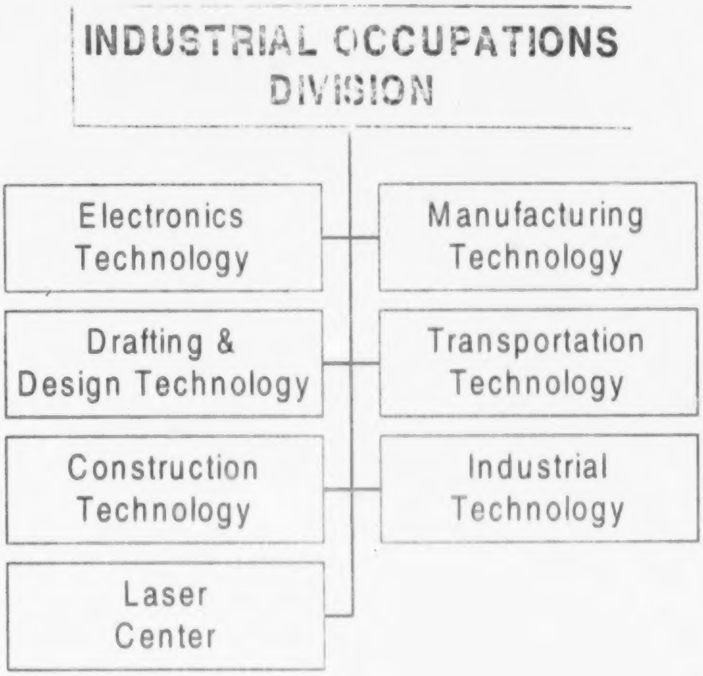
GOAL: Include the Evaluation Lab as part of the assessment process at the Workforce Development Center and develop a business plan to become partially self-supporting.

- Space was not available to move the Evaluation Lab to the Workforce Development Center.

STATISTICS

	1997/98 Actual	*1998/99 Estimate*	*1999/00 Projected*
Students			
Number of FTE's	441.31	440	440
Headcount	11,811	12,000	12,000
Contact Hours	431,872	432,000	432,000
Community Career Center			
Number of customers	5,935	6,000	6,000
Transition services for students with disabilities			
Number of contacts	250	263	260
Number enrolled	125	92	100
ABE students transitioned to occupational programs			
Number of contacts	100	140	150
Number enrolled	18	38	45
ESL evening students transitioned to occupational programs			
Number of contacts	N/A	10	12
Number enrolled	N/A	6	8
ESL day students transitioned to occupational programs			
Number of contacts	24	20	12
Number enrolled	16	15	6
Evaluation Unit			
Number of evaluations	181	195	210
Minority students			
Number enrolled	380	320	350
Number graduated	32	35	40
118.15 contracts			
Number of high school students	109	115	115
Youth apprenticeship			
Number of programs	6	6	7
Number enrolled	72	113	125
Articulated credit agreements			
With high schools	105	125	130
Number students enrolled	2,689	1,300	1,400

INDUSTRIAL OCCUPATIONS DIVISION


INDUSTRIAL OCCUPATIONS DIVISION
Electronics Technology
Manufacturing Technology
Drafting & Design Technology
Transportation Technology
Construction Technology
Industrial Technology
Laser Center

INDUSTRIAL OCCUPATIONS DIVISION
BUDGET SUMMARY

	1997/98 Actual	1998/99 Budget	1999/00 Budget	Change from 1998/99 Budget	
				$	%
General Fund					
Student Fees	$24,508	$0	$0	$0	0.00%
Institutional Revenue	$0	$3,000	$3,000	$0	0.00%
Total Revenues	$24,508	$3,000	$3,000	$0	0.00%
Salaries	$4,253,061	$4,093,427	$4,174,544	$81,117	1.98%
Fringe Benefits	$1,284,658	$1,311,952	$1,274,062	($37,890)	-2.89%
Operating Expenses	$684,332	$739,484	$790,937	$51,453	6.96%
Total Expenditures	$6,222,051	$6,144,863	$6,239,543	$94,680	1.54%
Special Revenue Fund					
Salaries	$218,974	$0	$0	$0	0.00%
Fringe Benefits	$63,245	$0	$0	$0	0.00%
Operaging Expenses	$38,455	$0	$0	$0	0.00%
Total Expenditures	$320,674	$0	$0	$0	0.00%
Capital Projects Fund					
Capital Equipment	$605,538	$905,758	$1,068,322	$162,564	17.95%
Total Expenditures	$605,538	$905,758	$1,068,322	$162,564	17.95%
Enterprise Fund--Customer Assistance/Auto Body					
Sales Revenue	$41,092	$60,000	$115,452	$55,452	92.42%
Total Sales	$41,092	$60,000	$115,452	$55,452	92.42%
Salaries	$193	$0	$39,919	$39,919	0.00%
Fringe Benefits	$14	$0	$3,055	$3,055	0.00%
Operating Expenses	$0	$0	$12,478	$12,478	0.00%
Cost of Goods Sold	$35,863	$60,000	$60,000	$0	0.00%
Total Expenditures	$36,070	$60,000	$115,452	$55,452	92.42%

MAJOR CHANGES

- No increase anticipated for health insurance, dental insurance may increase slightly
- Wisconsin Retirement System rate decreased from 11% to 10.2%
- Laser Center operation moved from Instruction & Student Services Division to Industrial Occupations Division
- Transferred $41,304 from the Special Revenue Fund to this division for part of the School-to-Work Program, which lost its grant funding
- Added $58,898 to the budget to fund new Construction Technology instructional programs

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

VISION STATEMENT

To provide a learning and working environment, which has as its central focus, customer satisfaction and student success. Customer satisfaction will be achieved by meeting or exceeding customer-defined needs to the fullest extent possible. Student success will be achieved if students identify and achieve personal, educational and career goals.

ACTIVITIES

The Industrial Occupations Division offers 16 programs, 8 apprenticeships, 2 youth apprenticeships, 4 advanced technical certificates and various other course offerings spanning the areas of construction, drafting and design, electronics, laser applications, manufacturing and transportation technology. Excellent job opportunities abound in these areas of industry, creating an increasing demand for a technically skilled workforce.

Whether working with entry-level workforce candidates or assisting companies in advancing the skills of their in-place workforce, the emphasis in the Industrial Occupations Division is on training—training to meet today's needs and tomorrow's ever-changing technologies.

LONG-TERM GOALS

- Create a Cellular Manufacturing Advanced Technical Certificate.
- Develop a Home Inspection Program.
- Expand laser center credit and non-credit offerings.
- Develop and implement a three-year strategic plan.
- Expand weekend college offerings.
- Create a 2+2 transfer agreement for the Civil Technology program with Marquette University.
- Explore a metal fabrication or plastics-related program.
- Create an Intro to Building Trades—Masonry one year technical diploma program.
- Integrate laser technology into division course work.

1999-00 GOALS AND OBJECTIVES

- By summer, 1999, add a summer session to the Auto Body Program.
- By August, 1999, achieve Auto Body NATEF certification.
- By August, 1999, develop offerings in Collision Repair—Estimating.
- By spring, 2000, establish articulation agreements with Milwaukee School of Engineering, Marquette University, and University of Wisconsin—Stout for the courses developed by the Wisconsin Manufacturing Curriculum Consortium.
- By spring, 2000, become the regional testing center for the Society of Manufacturing Engineers certification.
- By August, 1999, determine need for AutoCAD Support Specialist certificate .
- By August, 1999, develop a Measurement course for the Geometric Dimensioning and Tolerancing/Measurement (GD & T) Center program.
- By August, 1999, create a plumbing lab at the Construction Training Center.
- By August, 1999, create a series of seminars and continuing education classes for Home Inspectors.

MAJOR CHANGES

Major changes for 1998/99:

- Started the first building construction program—Intro to Building Trades—Carpentry resulting in reallocations of funds for staffing and operational costs.
- Leased a facility in Pewaukee, the Construction Technology Center, for the new construction programs.
- Transferred five programs from the Industrial Technology Department to the General Education Division.
- The Laser Center program was transferred from Instructional and Student Services Division to Industrial Occupations Division.

ACHIEVEMENTS

GOAL: Actively participate in recruitment/retention of minority students, students with disabilities, and non-traditional students by spring, 1999.
- Participated in Waukesha and Milwaukee Career Quest events

GOAL: Expand the number of sections offered for Construction Technology by fall, 1998.
- This is ongoing.

GOAL: Implement four Advanced Technical Certificates by August, 1998, for: Mold Design, Die Design, GD & T/Measurement, and Computer-Aided Design/Pro-E:
- Three of the four certificates are currently offered.

GOAL: Combine the Industrial Engineering, Manufacturing Engineering, Quality Assurance, and Material Planning and Control associate degree programs into one program with multiple tracks by spring, 1999.
- These programs were transferred to the General Education Division.

GOAL: Create a new Industrial Controls and Automation Advanced Technical Certificate by spring, 1999.
- This was delayed; anticipate start up in 2000.

GOAL: Sign an Electronics Technology transfer agreement with Milwaukee School of Engineering and possibly with the University of Wisconsin—Stout by fall, 1998.
- This will be completed in spring, 1999.

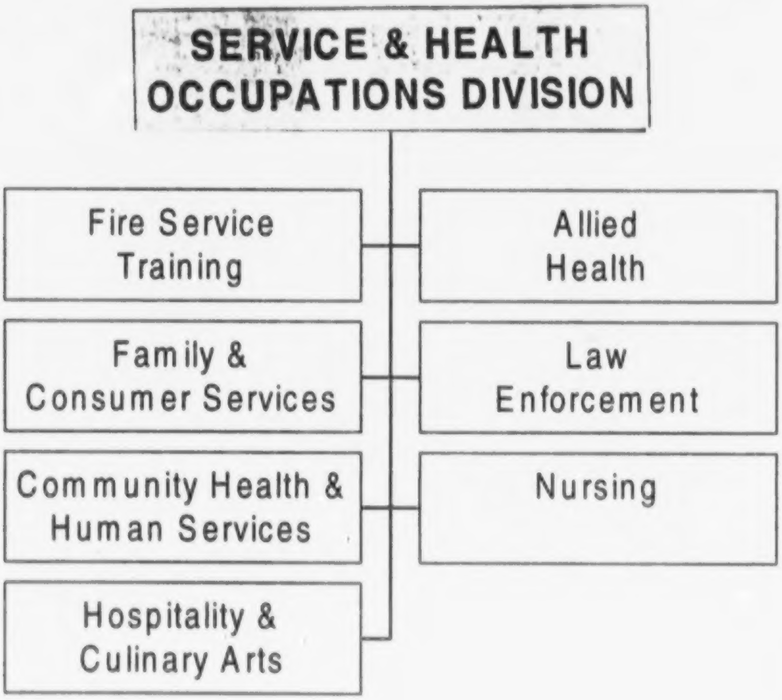
GOAL: Develop and implement the Metrology Lab by spring, 1999.
- This is in progress. Currently offering a three-credit Metrology course for the first time. Coordinate measurement machine is on order.

GOAL: Achieve a transfer agreement with UW—Stout in the Automotive Technology area by fall, 1998.
- This was accomplished.

STATISTICS

	1997/98 Actual	**1998/99 Estimate**	**1999/00 Projected**
Students			
Number of FTE's	563.68	580	600
Headcount	7,628	7,700	8,000
Contact Hours	579,305	590,000	600,000
Sections Offered	739	706	750

SERVICE & HEALTH OCCUPATIONS DIVISION


SERVICE & HEALTH OCCUPATIONS DIVISION
Fire Service Training
Allied Health
Family & Consumer Services
Law Enforcement
Community Health & Human Services
Nursing
Hospitality & Culinary Arts

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SERVICE & HEALTH OCCUPATIONS DIVISION
BUDGET SUMMARY

	1997/98 Actual	1998/99 Budget	1999/00 Budget	Change from 1998/99 Budget $	Change from 1998/99 Budget %
General Fund					
Other Student Fees	$26,488	$6,000	$6,000	$0	0.00%
Institutional Revenue	$7,884	$32,810	$32,810	$0	0.00%
Total Revenues	$34,372	$38,810	$38,810	$0	0.00%
Salaries	$4,600,341	$4,665,431	$5,038,349	$372,918	7.99%
Fringe Benefits	$1,325,495	$1,364,068	$1,403,248	$39,180	2.87%
Operating Expenses	$708,998	$702,947	$734,850	$31,903	4.54%
Total Expenditures	$6,634,834	$6,732,446	$7,176,447	$444,001	6.59%
Special Revenue Fund					
Salaries	$109,616	$0	$0	$0	0.00%
Fringe Benefits	$21,960	$0	$0	$0	0.00%
Operating Expenses	$115,562	$0	$0	$0	0.00%
Total Expenditures	$247,138	$0	$0	$0	0.00%
Capital Projects Fund					
Capital Equipment	$194,145	$417,114	$1,305,933	$888,819	213.09%
Total Expenditures	$194,145	$417,114	$1,305,933	$888,819	213.09%
Enterprise Fund--Clássic Room					
Sales Revenues	$38,880	$45,800	$53,150	$7,350	16.05%
Total Sales	$38,880	$45,800	$53,150	$7,350	0.00%
Salaries	$58	$0	$0	$0	0.00%
Fringe Benefits	$12	$0	$0	$0	0.00%
Operating Expenses	$6,414	$3,983	$4,333	$350	8.79%
Cost of Goods Sold	$65,569	$34,478	$41,478	$7,000	20.30%
Total Expenditures	$72,053	$38,461	$45,811	$7,350	19.11%
Net Profit	($33,173)	$7,339	$7,339	$0	100.00%
Enterprise Fund--Dental Hygiene					
Sales Revenue		$6,289	$9,352	$3,063	48.70%
Total Sales	$0	$6,289	$9,352	$3,063	48.70%
Cost of Goods Sold		$6,289	$9,352	$3,063	48.70%
Total Expenditures	$0	$6,289	$9,352	$3,063	48.70%
Net Profit	$0	$0	$0	$0	0.00%

MAJOR CHANGES

- No increase anticipated for health insurance, dental insurance may increase slightly
- Wisconsin Retirement System rate decreased from 11% to 10.2%

- **Capital equipment** budget increased for the furniture/equipment needed for the new Health & Service Occupations building additions
- Added $12,912 to the budget to start a new Medical Coding instructional program
- Added $53,695 to the budget to start a new Speech & Language Pathology Program

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

MISSION STATEMENT

The Service and Health Occupations Division does more than train the workforce; we are also directly involved in the health care, safety, and overall quality of life of the individuals in the workforce and their families.

ACTIVITIES

The Division offers 9 associate degree, 11 technical diploma, and 2 apprenticeship programs. It also offers 30 community service, continuing education, and specially funded or certificate programs along with 4 associate degree programs offered through shared program arrangements with other technical colleges.

LONG-TERM GOALS

- Expand continuing education offerings for selected Allied Health programs.
- The Community Health & Human Services Department will be recognized as the primary source of caregiver training for the elderly in the Waukesha County area.
- Career opportunities will be broadened for students through areas of specialization in Child Care, AODA, and Interior Design programs.
- Expand the international student exchange programs for culinary arts students.
- Develop specialized cottage industries in floral design, reupholstery, and window treatments.
- Create an evidence investigation laboratory.
- Expand the motorcycle safety training facility to accommodate the demand.
- Expand the Recruit Academy format to meet the State's requirements.
- Be recognized as experts in implementing teaching approaches that lead to measurable increases in critical thinking in the nursing programs.
- Increase 38.14 offerings and enrollments for fire and emergency medical training.

1999-00 GOALS AND OBJECTIVES

- By fall, 1999, the Speech Pathology Assistant Program curriculum will be completed and students will be admitted to the program by January, 2000.
- By fall, 1999, submit a grant proposal to provide skills training for long-term caregivers who are minorities and may need language skills or high school diploma completions along with nursing skills to remain in the workplace and advance on career paths.
- By fall, 1999, construct a new splash board (ladder training) prop at the Fire Training Grounds.
- By fall, 1999, finish remodeling of the demonstration kitchen and construction of a hotel front desk simulation for the Hospitality and Culinary Arts programs.
- By spring, 2000, offer the Public Safety Telecommunications course.
- By January, 2000, offer the Speech and Language Pathology Associate Degree program via compressed video to other technical colleges.

MAJOR CHANGES

Major changes for 1998/99 were:

- Workloads within this division were heavily impacted with facility planning and the need for a referendum.
- The Hospitality/Culinary Arts Associate Dean and one of the Hospitality/Culinary Arts instructors switched positions.

Major changes for 1999/00 are:

- Startup of the New Speech Pathology Assistant associate degree program.

ACHIEVEMENTS

GOAL: Implement the Surgical Technician Program in fall, 1998.

- This program was started in fall, 1998.

GOAL: Implement the AODA Prevention Certificate in spring, 1999.

- Certification program for AODA Youth Counselors were developed and offered in 1998/99.

Achievements (Continued)

GOAL: Develop and implement the Child Development Associate Certificate in Early Childhood Program in fall, 1998.

- Certification programs for Early Childhood workers were developed and offered in 1998/99.

GOAL: Implement compressed video to receive associate degree courses in Fire Protection Technology from Fox Valley Technical College by fall, 1998.

- Computer-assisted teaching methodologies were added to three courses and the WTCN (Wisconsin Technical College Network) network was implemented for shared courses with Fox Valley Technical College.

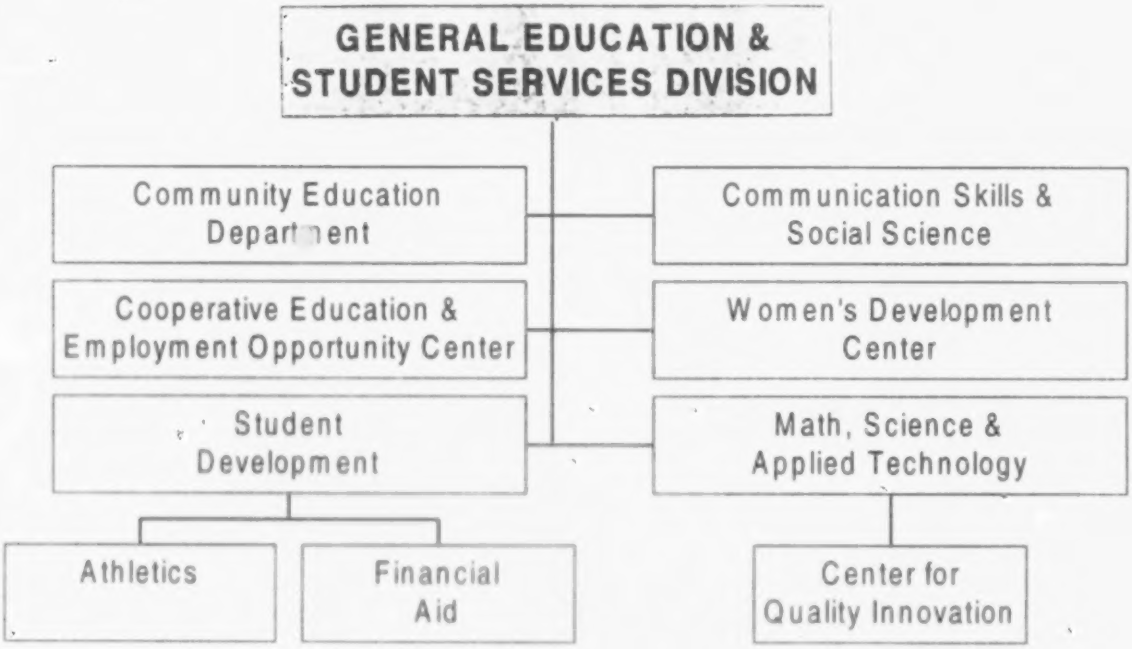
OTHER ACCOMPLISHMENTS

- Offered a new Dental Assistant Vocational Diploma Program in summer, 1998.
- The Medical Assistant Program received reaccreditation for 7 years.
- Hired two minority dentists for clinical supervision in the Dental Lab.
- Nursing Associate Degree Program received reaccreditation for 8 years.
- Surgical Technologist Associate Degree Program received reaccreditation for 7 years.
- Dental Assistant Associate Degree Program received reaccreditation for 6 years.

STATISTICS

	1997/98 Actual	**1998/99 Estimate**	**1999/00 Projected**
Students			
Number of FTE's	777	784	792
Headcount	23,695	23,932	24,171
Contact Hours	748,551	756,037	763,597
Sections Offered	1,540	1,555	1,571

GENERAL EDUCATION & STUDENT SERVICES DIVISION


GENERAL EDUCATION & STUDENT SERVICES DIVISION
Community Education Department
Cooperative Education & Employment Opportunity Center
Student Development
Athletics
Financial Aid
Communication Skills & Social Science
Women's Development Center
Math, Science & Applied Technology
Center for Quality Innovation

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GENERAL EDUCATION & STUDENT SERVICES DIVISION
BUDGET SUMMARY

	1997/98	1998/99	1999/00	Change from 1998/99 Budget	
	Actual	Budget	Budget	$	%
General Fund					
Other Student Fees	$747	$0	$0	$0	0.00%
Institutional Revenue	$6,183	$0	$0	$0	0.00%
Total Revenues	$6,930	$0	$0	$0	0.00%
Salaries	$2,791,821	$3,079,338	$3,294,043	$214,705	6.97%
Fringe Benefits	$840,050	$987,650	$1,010,286	$22,636	2.29%
Operating Expenses	$426,067	$450,162	$480,703	$30,541	6.78%
Total Expenditures	$4,057,938	$4,517,150	$4,785,032	$267,882	5.93%
Special Revenue Fund					
Salaries	$549,072	$0	$0	$0	0.00%
Fringe Benefits	$199,200	$0	$0	$0	0.00%
Operating Expenses	$79,158	$0	$0	$0	0.00%
Total Expenditures	$827,430	$0	$0	$0	0.00%
Capital Projects Fund					
Capital Equipment	$155,464	$155,896	$133,832	($22,064)	-14.15%
Total Expenditures	$155,464	$155,896	$133,832	($22,064)	-14.15%
Enterprise Fund - Tiny Tech Child Care Center					
Sales Revenue	$278,986	$301,500	$318,500	$17,000	5.64%
Total Sales	$278,986	$301,500	$318,500	$17,000	5.64%
Salaries	$204,052	$196,966	$229,190	$32,224	16.36%
Fringe Benefits	$59,735	$70,540	$65,760	($4,780)	-6.78%
Operating Expenses	$15,344	$12,000	$11,550	($450)	-3.75%
Cost of Goods Sold	$12,050	$6,000	$12,000	$6,000	100.00%
Total Expenditures	$291,181	$285,506	$318,500	$32,994	11.56%
Net Profit	($12,195)	$15,994	$0	($15,994)	0.00%
Fiduciary Fund					
Local Government	$0	$0	$0	$0	0.00%
Other Student Fees	$196,991	$194,000	$222,000	$28,000	14.43%
Institutional Revenues	$86,321	$304,083	$79,530	($224,553)	-73.85%
Financial Aid Reveues	$392,999	$2,003,889	$402,640	($1,601,249)	-79.91%
Total Revenues	$676,311	$2,501,972	$704,170	($1,797,802)	-71.86%
Salaries	$110,726	$156,669	$138,167	($18,502)	-11.81%
Fringe Benefits	$15,192	$21,211	$18,826	($2,385)	-11.24%
Operating Expenses	$159,920	$425,345	$257,032	($168,313)	-39.57%
Financial Aid Expenditures	$367,237	$1,985,750	$383,168	($1,602,582)	-80.70%
Total Expenditures	$653,075	$2,588,975	$797,193	($1,791,782)	-69.21%

MAJOR CHANGES

- No increase anticipated for health insurance, dental insurance may increase slightly
- Wisconsin Retirement System rate decreased from 11% to 10.2%
- WCTC is a fiscal agent for some financial aid programs and the Volunteer Service Organization. In the past, WCTC included these programs in its adopted budget. Based upon auditor's recommendation, WCTC is no longer including these programs as part of the adopted budget.

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

MISSION STATEMENT

To provide instruction and support services to students and the community to enhance successful development of occupational and personal goals.

ACTIVITIES

The Division provides:

- Credit and non-credit classes in communication skills/social sciences, languages, mathematics, life and physical sciences, equine management, laser/optics, quality improvement processes, art, music, photography, physical fitness/wellness, personal and professional development and special interests.
- Customized training on-site to business and industry.
- Evening/weekend school and Center School coordination.
- Employment and training coordination at the Workforce Development Center.
- Vocational Student Organization coordination and fiscal agent.
- Cooperative education and student/graduate employment assistance.
- Transition-to-work services for students with disabilities.
- Training and lab site for child care students.
- Career assessment and planning to single parents, displaced homemakers and women in non-traditional fields through the Women's Development Center.
- Partners Program to provide practice opportunities for critical life skills.
- Sports education including varsity athletics, wellness, intramural/club sports, multi-purpose room community utilization, and fundraising activities.
- Student government administration.
- Financial aid administration.
- Learning in Retirement program administration.

LONG-TERM GOALS

- Become a regional center for occupational language instruction and interpretation.
- Develop a sequenced program of progressive competencies for the Spanish language through non-credit classes.
- Revise industrial technology programs' curriculum and multi-media support.
- Update, remodel, and expand science laboratories and stockrooms.
- Increase student involvement in District committees, clubs, government, and other activities.
- Develop and implement a plan to retain student athletes.
- Plan a comprehensive community arts program.
- Convert to a new student employment system.
- Create an electronic link between the WTCS Student Employment System and the Wisconsin JOBNET system.

1999-00 GOALS AND OBJECTIVES

- Offer Critical Thinking and Economics of Financial Market courses through the internet.
- Add two more courses to the Community Language Interpreter Advanced Technical Certificate program.
- Increase the use of the Speech Lab by 30 students.
- By December, 1999, complete all course outline summaries in WIDS (Wisconsin Instructional Development System).
- Minimize club fundraising on campus, increase club funding from student government, and encourage each club to do another community service project.
- Implement the Physical Fitness/Exercise Specialist program by offering a three or four course fitness certificate.
- Develop a relationship with a high school varsity athletic coach to encourage athletes to attend WCTC.
- Evaluate the current staffing patterns at Tiny Tech to increase efficiency, effectiveness, and retention.
- Plan staffing, programs, and services for a weekend college

1999/00 GOALS AND OBJECTIVES (continued)

- Expand Employment Opportunity Center services to students at the Waukesha Campus.
- Develop a web page for the Communication Skills/Social Science Department.
- Create a list serve for club advisors.
- Develop curriculum for the Events Coordinator Program.
- By September, 1999, offer the Equine Law course through the internet.
- Implement the new Pell grant payment system for financial aid.

MAJOR CHANGES

Major changes for 1998/99 were:

- Reallocated the industrial technologies programs from the Industrial Occupations Division to this division.
- Moved the Cooperative Education budget from the Special Revenue Fund to the General Fund.
- Reallocated a Social Sciences Instructor position to another division.
- Offered free fitness center memberships to all students taking six or more credits per semester with student government paying the membership fees.
- The Community Education Department was separated from Student Services.

Major changes for 1999/00 are:

- Implement the Physical Fitness/Exercise Specialist Certificate program.

ACHIEVEMENTS

GOAL: Complete curriculum by June, 1998: review/revise 2/3 of division curriculum, include outcome assessment criteria in Cooperative Education curriculum, use the WIDS format in all Associate Degree course curriculum, update all Associate Degree proficiency exams, plan the Business Communications Advanced Technical Certificate, and assessment criteria will be developed for all course competencies.

- Proficiency exams are being revised.
- Two-thirds of course documentation is in the WIDS format.
- Cooperative Education curriculum has been reviewed and revisions are to be incorporated into all programs by February, 2000.
- By fall, 1999, courses for the Wellness/Fitness certificate will be offered.
- Equine Management program was put on hold.
- Advisory committee members have been identified for the Business Communications Advanced Technical Certificate program.
- Two-thirds of assessment criteria for course competencies are completed.

GOAL: Convert the financial aid system to a new purchased software system.

- System has been converted and was placed into production for this school year.

GOAL: The General Education department will undergo a self-study for improvement and an on-site evaluation by an outside committee.

- Study was completed in December, 1998. On-site visit was scheduled for March 3-4, 1999.

GOAL: Distance education offerings will be expanded to include Technical Calculus I, Critical and Creative Thinking, Economics of Financial Markets, Oral and Interpersonal Communications, foreign language courses, and High Wage Career Planning for Women.

- Four new distance education course offerings were implemented: Ethics and Spanish on the Net via the internet; Business Mathematics and Oral and Interpersonal Communication via video.

Achievements (continued)

GOAL: Complete and pilot the Student Development Transcript.

- Piloted spring, 1999, with Culinary Management students.
- Revised critical life skills were distributed to instructional staff January, 1999.

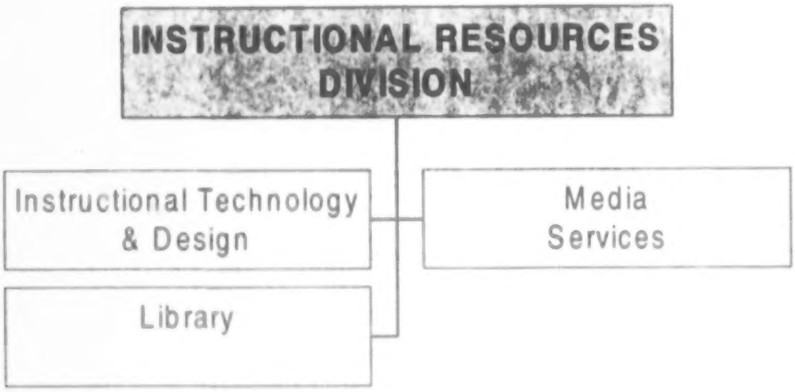
OTHER ACCOMPLISHMENTS

- First course in language interpretation was offered fall, 1998.
- Assessment and placement tests available in Spanish.
- Created a Laser Operator Certificate program.
- Implemented a new program in collaboration with Milwaukee Area Technical College to transition women into automotive technology programs; fifty percent of the completers pursued automotive programs or obtained employment in the industry.
- Retention rates for continuing students participating in the College Completion Project are 95% or better with 26% of these students graduating.
- Eighty single teen parents and 20 instructors attended the first Single Teen Parent Career Day.

STATISTICS

	1997/98 Actual	1998/99 Estimate	1999/00 Projected
Students			
Number of FTE's	693.10	716	720
Headcount	11,602	11,600	11,835
Contact Hours	441,436	462,043	480,090
Number using Speech Lab	689	758	836
Distance learning enrollments	350	400	450
Sections Offered	747	808	810
Fitness Memberships	254	300	325
Employment Opportunity Center Job Openings	16,603	17,000	17,350
Coop Enrollments	1,231	1,245	1,255
Student job recruitments	48	52	60
Students receiving financial aid	821	850	900
Total Financial Aid or Scholarships Awarded	$2,049,466	$2,100,000	$2,200,000
Tiny Tech fill rate	75%	80%	80%

INSTRUCTIONAL RESOURCES DIVISION


INSTRUCTIONAL RESOURCES DIVISION
Instructional Technology & Design
Media Services
Library

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INSTRUCTIONAL RESOURCES DIVISION
BUDGET SUMMARY

	1997/98 Actual	1998/99 Budget	1999/00 Budget	Change from 1998/99 Budget	
				$	%
General Fund					
Institutional Revenues	$2,544	$150	$150	$0	0.00%
Total Revenues	$2,544	$150	$150	$0	0.00%
Salaries	$865,502	$1,100,727	$1,206,918	$106,191	9.65%
Fringe Benefits	$305,307	$377,340	$390,478	$13,138	3.48%
Operating Expenses	$381,349	$369,637	$396,090	$26,453	7.16%
Total Expenditures	$1,552,158	$1,847,704	$1,993,486	$145,782	7.89%
Special Revenue Fund					
Salaries	$25,872	$0	$0	$0	0.00%
Fringe Benefits	$4,104	$0	$0	$0	0.00%
Operating Expenses	$7,652	$0	$0	$0	0.00%
Total Expenditures	$37,628	$0	$0	$0	0.00%
Capital Projects Fund					
Capital Equipment	$0	$269,503	$265,232	($4,271)	100.00%
Total Expenditures	$0	$269,503	$265,232	($4,271)	100.00%

MAJOR CHANGES

- No increase anticipated for health insurance, dental insurance may increase slightly
- Wisconsin Retirement System rate decreased from 11% to 10.2%

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

MISSION STATEMENT

To provide access to resources that expand and enhance teaching and learning opportunities.

VISION STATEMENT

All WCTC staff share a commitment to continuously improve student learning.

ACTIVITIES

The Instructional Resources Division supports its vision through:

- Support of alternative delivery technologies.
- Planning and coordinating staff development inservices and cooperating with colleges and universities to support certification and completion of graduate and undergraduate degrees.
- Administration of the Employee Education Trust Fund.
- Acquisition of library resources to support programs and courses.
- Library orientations and instruction for staff, students, and other customers on access to and use of local and distant resources.
- Technical and academic staffing support of the Teaching Innovation Center.
- Media support services to produce graphic design, web publishing and video production.
- Promotion and support of the development and implementation of competency-based curriculum, the integration of critical life skills in curriculum, and the assessment of student learning outcomes.
- DACUM (developing a curriculum) analysis and revision.
- Provision of interlibrary loan services and referral to outside resources.
- Certification of secondary school staff for high school articulation.
- Active participation in the planning and implementation of Tech Academy for faculty professional development.
- Maintenance of program curriculum file, course file, and certification file to meet local and state guidelines and requirements.
- Coordination of the District's year-end Celebration Program.
- Support of student instructional computer lab maintenance, upgrades, planning, and staffing.
- Instructional technology planning and acquisition recommendations and implementation.
- Integration of technology into instruction.
- Participation in the WISPALS Library Consortium for resource sharing among five technical college districts.

LONG-TERM GOALS

- Expand and improve distance learning activities encompassed by internet, telecourse, and interactive television technologies to meet the needs of the academic divisions.
- Update all classrooms with state-of-the-art instructional technologies that provide for more effective teaching and learning strategies to support a student learning-centered education model.
- Develop instructor expertise in learning technology integration.
- Increase staff development opportunities for certification and participation by sharing certification inservices with other districts via distance learning tools.
- Plan for a new or remodeled library facility.
- Keep curriculum documentation current.
- Increase faculty utilization of the Teaching Innovation Center.
- Design strategies to accommodate staff turnover due to retirements.
- Develop in-house expertise to provide system administration, technical support, and training for all internet-based instructional tools.
- Convert classrooms to electronic classroom technology.

1999-00 GOALS AND OBJECTIVES

- Train all new and continuing internet instructors in the design, development, and course facilitation procedures for the TopClass learning environment.
- By May, 2000, complete the Technology in Teaching faculty development project.
- By March, 2000, offer at least one certification educational requirement inservice over the WTCN network.
- By October, 1999, begin to use the Online Computer Library Center to request interlibrary loans.
- By June 15, 2000, complete review and weeding of one-half of the library book collection.
- By September, 1999, develop a more efficient online interactive television scheduling system for all distance learning classrooms.
- By April, 2000, complete a redesign of the Web Library Home Page to include links to other web sites.
- By December, 1999, seventy-five percent of curriculum will be revised in WIDS.
- By August, 1999, provide the Media Services support for weekend college.
- By October, 1999, evaluate Media Services Department.
- By September, 1999, begin using new digital photography instead of a photo darkroom.

MAJOR CHANGES

Major changes for 1998/99 were:

- Reallocated funds to cover a new meeting channel through the WTCN network effort to interconnect districts.
- Moved the Dental Hygiene program to a WTCN classroom in order to eliminate an ISDN line and reduce costs.
- Subcontracted technical support for the new TopClass learning environment and student e-mail system due to resource limitations of the Information Technology Services department.
- Reallocated library operating funds to cover a position reclassification.

ACHIEVEMENTS

GOAL: Implement on-line catalog, circulation, serials & cataloging modules of new library system by May, 1999.

- Due to vendor being behind in software development, go live date was delayed.
- Serial and acquisition modules will be implemented in 1999/00.

GOAL: Implement the BANNER Student CAPP module by November, 1998.

- Implementation was delayed until spring, 1999, due to other student module priorities.

GOAL: Train users and implement the new BANNER certification module by August 1, 1998.

- Implementation was delayed until spring, 1999, due to other student module priorities. Training was rescheduled for fall, 1999.

GOAL: Determine library services needed to support internet and distance learning courses.

- Goal postponed due to library system conversion; faculty will be contacted in spring, 1999, for input.

GOAL: By fall, 1998, coordinate the installation of DS-3 network that will be available in July as part of the BadgerNet video network deployment.

- One distance learning classroom has been connected to the state WTCN system. Fire Investigation course used it in fall, 1998.

Achievements (continued)

GOAL: Encourage two new instructors to integrate Internet-based multi-media content in their on-line courses.

- Three instructors have integrated audio files and PowerPoint files into their courses.

GOAL: Coordinate Technology in Teaching project to develop instructor competency in learning technologies.

- Fourteen faculty mini-grants and two department grants were awarded to facilitate integration of learning technology in instruction.
- Added new computers and software in the Teaching Innovation Center to meet the ongoing instructional material production needs of our faculty.

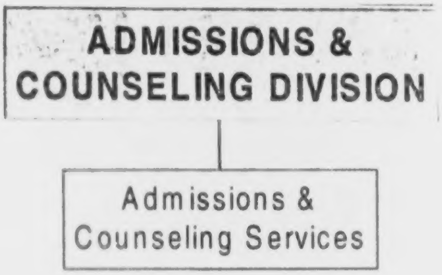
OTHER ACCOMPLISHMENTS

- As of December, 1998, the Teaching Innovation Center provided resources and services to 376 faculty and staff and had over 745 visits.
- Lakeshore Technical College joined the WISPALS Library Consortium.

STATISTICS

	1997/98 Actual	**1998/99 Estimate**	**1999/00 Projected**
Certification inservices			
Number offered	23	23	23
Number of participants	171	175	175
Employee Trust Fund requestors	25	25	25
Certification records sent to state	751	750	750
Departments revising curriculum	15	20	22
Video conferences	35	30	32
Video tapes produced	4,126	4,500	3,400
Shared programs—compressed video	1	3	4
Library patrons	7,360	7,405	7,885
Library items circulated	26,744	20,620	22,500
Library browses	19,252	19,332	20,000
Library tours/orientations	98	94	120
Number attending	1,537	1,732	2,000
Reference questions researched	2,022	3,904	4,200
Telecourses offered	15	21	23
Number enrolled	332	299	300
Internet offerings	21	55	65
Number enrolled	243	569	690
Interactive television offerings	19	32	35
Number enrolled	174	287	350
Individual curriculum coaching sessions	200	250	300
% programs with program outcomes	90%	100%	100%
% programs with completed planning materials	80%	100%	100%
% programs with mapped course competencies and performance criteria	20%	60%	80%

ADMISSIONS &COUNSELING DIVISION


ADMISSIONS & COUNSELING DIVISION
Admissions & Counseling Services

ADMISSIONS & COUNSELING DIVISION
BUDGET SUMMARY

	1997/98	1998/99	1999/00	Change from 1998/99 Budget	
	Actual	Budget	Budget	$	%
General Fund					
Other Student Fees	$10,909	$0	$0	$0	0.00%
Total Revenues	$10,909	$0	$0	$0	0.00%
Salaries	$837,768	$816,720	$980,514	$163,794	20.06%
Fringe Benefits	$284,268	$292,136	$311,901	$19,765	6.77%
Operating Expenses	$97,339	$117,502	$124,249	$6,747	5.74%
Total Expenditures	$1,219,375	$1,226,358	$1,416,664	$190,306	15.52%
Special Revenue Fund					
Salaries	$80,982	$0	$0	$0	0.00%
Fringe Benefits	$28,922	$0	$0	$0	0.00%
Operating Expenses	$3,613	$0	$0	$0	0.00%
Total Expenditures	$113,517	$0	$0	$0	0.00%
Capital Projects Fund					
		$0	$8,252		
Capital Equipment	$0	$0	$0	$0	0.00%
Total Expenditures	$0	$0	$0	$0	0.00%

MAJOR CHANGES

- No increase anticipated for health insurance, dental insurance may increase slightly
- Wisconsin Retirement System rate decreased from 11% to 10.2%
- Added $145,445 to the budget for the Academic Advising program

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

MISSION STATEMENT

To provide students admission and counseling services which assure successful access to, and retention in, WCTC associate degree, technical diploma, advanced technical certificate, and certificate programs and courses.

ACTIVITIES

The Admissions & Counseling division provides the following services:

- Advanced standing, college transfer, and proficiency counseling.
- Special admissions to the individualized technical studies program.
- Admissions, counseling, matriculation, assessment, and remediation services.
- Student advising services for new and continuing students.
- AODA facilitator project support for new and continuing students.
- Youth Options secondary school program.
- Counseling support for disabled and special needs students.

LONG-TERM GOALS

- Establish a proactive student recruitment program for the first time worker population.
- Experiment with diversified, collaborative staff that provides one-stop services to customers.
- Emphasize the student learning-centered philosophy as a key process outcome.
- Develop the Academic Advising Program to increase student retention and add value to students.
- Develop and implement the WCTC Matriculation/Assessment/College Readiness Initiative to balance student retention and increase enrollment expectations.
- Integrate the student learning-centered philosophy with electronic, computerized communication devices.

1999-00 GOALS AND OBJECTIVES

- Implement the recruitment module of the new BANNER software system.
- Implement the admissions and advising module of the BANNER world wide web product.
- Provide responsive student services for internet and distance learning customers

MAJOR CHANGES

Major changes for 1998/99 were:

- Funds were reallocated throughout the District to fund a limited-term Counselor position and some support staff time while regular staff implemented the admissions module of the BANNER software system.

Major changes for 1999/00 are:

- New Perkins III federal project funding guidelines will greatly impact the operation of counseling services for special needs students by requiring new performance standards that require higher completion and graduation rates. A new mandated case management approach will reduce the number of special needs students served and cause the District to absorb the cost of activities no longer covered by federal funding.

ACHIEVEMENTS

GOAL: Provide all revisions of policy and procedures for Matriculation Assessment Plan by January, 1999, including complete implementation of the COMPASS Computerized Interactive Assessment System, set new ASSET and COMPASS scores that establish local WCTC normative data, provide area secondary schools with responsive assessment data to assist high school students to prepare for WCTC, and have other staff examine matriculation procedures to insure critical thinking on how assessment impacts WCTC students and enrollment.

- All mandatory assessment requirements for individuals making formal application to associate degree and technical diploma programs were implemented.

Achievements (continued)

- Procedures for mandatory referral to the Learning Place for remediation for applicants not meeting program standards were accomplished.
- Procedures which cause students to declare their educational intent at the seventh credit were updated.
- All marketing/communication materials were updated to clearly identify matriculation procedures and responsibilities.
- Comprehensive research study to correlate historical ASSET scores with student performance to provide data for future matriculation decisions is still in process.
- Development and growth of the Academic Advising Program to enhance retention support is still ongoing.
- Completely implemented the new COMPASS Computerized Interactive Assessment System.
- Three years of results for Hartland graduates were provided to the Hartland Arrowhead Superintendent and Board members.

GOAL: By October, 1999, develop strategies to identify and utilize data for more accurately projecting enrollment trends and to recruit the first time worker population from area high schools.

- Development of strategies to more accurately project enrollments is still in process.

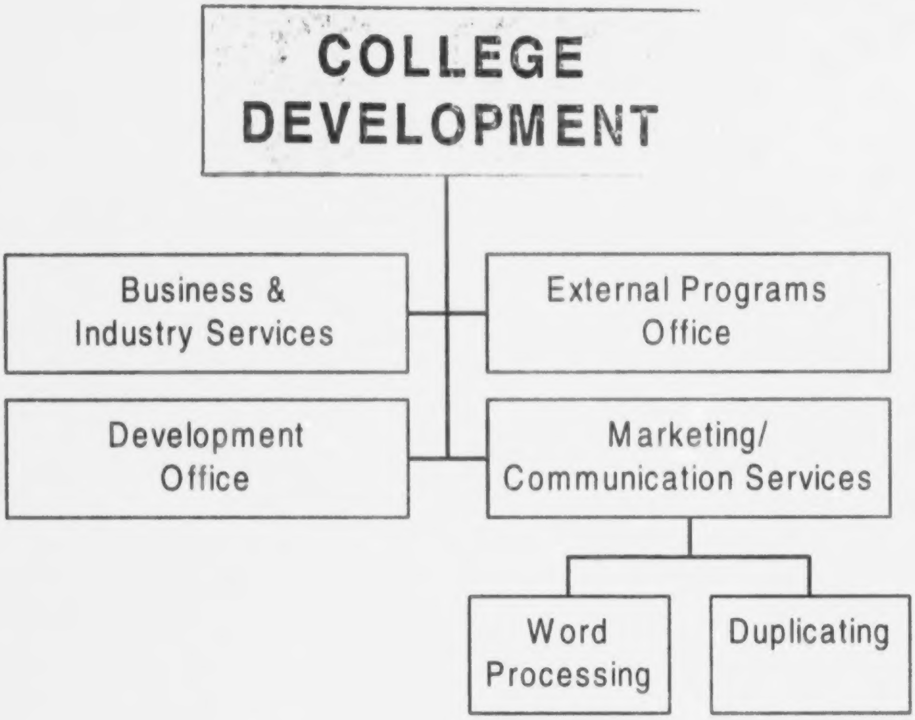
GOAL: By January, 1999, develop a student services component to internet/video education consumers.

- Web pages for Admissions, Counseling, Women's Development Center, Registration, Financial Aid, and the Placement Office have been updated to provide students access to contemporary information for educational and career decision making.

STATISTICS

	1997/98 Actual	**1998/99 Estimate**	**1999/00 Projected**
Admission applications processed	2,500	2,625	2,700
Admission inquiries	15,000	16,000	17,000
Assessment tests administered			
Number of individuals	2,000	2,200	2,400

COLLEGE DEVELOPMENT


COLLEGE DEVELOPMENT
Business & Industry Services
External Programs Office
Development Office
Marketing/ Communication Services
Word Processing
Duplicating

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COLLEGE DEVELOPMENT DIVISION
BUDGET SUMMARY

	1997/98	1998/99	1999/00	Change from 1998/99 Budget	
	Actual	Budget	Budget	$	%
General Fund					
Institutional Revenue	$1,879,586	$1,559,896	$1,559,896	$0	0.00%
Total Revenues	$1,879,586	$1,559,896	$1,559,896	$0	0.00%
Salaries	$700,962	$731,849	$832,383	$100,534	13.74%
Fringe Benefits	$285,887	$288,494	$305,128	$16,634	5.77%
Operating Expenses	$660,924	$1,547,249	$1,565,840	$18,591	1.20%
Total Expenditures	$1,647,773	$2,567,592	$2,703,351	$135,759	5.29%
Special Revenue Fund					
State Funds	$0	$732,535	$742,489	$9,954	1.36%
Program Fees	$0	$0	$0	$0	0.00%
Insitutitonal Revenues	$0	$263,400	$384,213	$120,813	45.87%
Federal Funds	$0	$1,552,075	$1,497,991	($54,084)	-3.48%
Total Revenues	$0	$2,548,010	$2,624,693	$76,683	3.01%
Salaries	$331,009	$0	$0	$0	0.00%
Fringe Benefits	$112,316	$0	$0	$0	0.00%
Grant Expenditures	$0	$5,964,536	$6,191,040	$226,504	3.80%
Operating Expenses	$85,581	$0	$0	$0	0.00%
Total Expenditures	$528,906	$5,964,536	$6,191,040	$226,504	3.80%
Capital Projects Fund					
Federal Funds	$0	$0	$105,873	$105,873	100.00%
Total Revenues	$614,487	$11,929,072	$12,487,953	$558,881	4.69%
Capital Equipment	$41,292	$139,858	$168,573	$28,715	20.53%
Total Expenditures	$41,292	$139,858	$168,573	$28,715	20.53%
Fiduciary Fund					
State Funds	$0	$231,900	$0	($231,900)	-100.00%
Federal Funds	$0	$197,418	$0	($197,418)	-100.00%
Total Revenues	$0	$429,318	$0	($429,318)	-100.00%
Grant Expenditures	$0	$429,318	$0	($429,318)	-100.00%
Total Expenditures	$0	$429,318	$0	($429,318)	-100.00%

MAJOR CHANGES

- No increase anticipated for health insurance, dental insurance may increase slightly
- Wisconsin Retirement System rate decreased from 11% to 10.2%
- Added $88,813 for increased marketing of the College

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

MISSION STATEMENT

The College Development Unit's mission is to secure maximum external resources for the advancement of WCTC.

ACTIVITIES

Marketing/Communication Services produces publications; creates advertising; develops public relations and media leads; develops alumni relations; recruits students from area high schools, middle schools, and the community at large; and provides services in word processing and duplicating.

The Development Office and External Programs Office identify sources and develop proposals to secure funding for special activities, programs and services on national, state, private, corporate, and local levels. The External Programs Office administers all federal and state grants received by the College.

Business and Industry Services analyzes organizational training needs and provides customized training, technical assistance, and assessment services to area businesses and organizations.

LONG-TERM GOALS

- Increase effectiveness of student recruitment efforts.
- Increase the visibility and positive image of WCTC in the community.
- Increase the Division's ability to generate more responses to funding opportunities.
- Increase the amount of non-property tax support for the operations of the College.
- Improve the planning process within the College to include long-range fundraising goals, objectives, and strategies.
- Expand the connections with other organizations in Milwaukee and Waukesha counties to better address the diversity goals of WCTC.
- Establish Business and Industry Services as the major conduit between business, industry, and not-for-profit government and WCTC.
- Establish WCTC as the first choice for all training needs within the local service market.
- Expand services and products to meet the changing demands of our customers and provide services to more students.
- Increase revenues from services to fund new product development for employers and to help offset property tax reliance.

1999-00 GOALS AND OBJECTIVES

- By spring, 2000, complete market research studies of additional target markets, specifically high school and continuing adults.
- By summer, 1999, develop a new look and copy for program brochures.
- By fall, 1999, the Marketing Department will assist Business and Industry Services to develop and implement a marketing plan for seminars that includes publications, advertising, and promotion.
- By fall, 1999, reorganize inventory system, Access database system, and general reception functions in High School and Community Relations.
- By spring, 2000, institute a new plan for production of Schedule of Classes.
- By June, 2000, identify specific strategies to involve WCTC in area diversity goals.
- By August, 1999, develop a formal communication process for exchange of information on fundraising activities with other departments.
- Increase total revenue from contracts with business and industry by 20% over 1997/98 actual revenues.
- Increase seminar/workshop services to provide services to 400 people, achieve a 2-4% increase in seminar revenues, and achieve a breakeven after direct costs.
- Complete an evaluation of Business and Industry Services by spring, 1999.

MAJOR CHANGES

Major changes for 1998/99 were:

- Abolished a Business and Industry Manager position, created two new Business and Industry service representative positions, and one part-time Clerk-Typist position.
- Conversion of legacy systems to the new BANNER software system and customized modules resulted in the need for additional temporary staff and extra overtime.
- Referendum planning and the 75th anniversary celebration required reallocation of funds and workloads on a one-time-only basis.

ACHIEVEMENTS

GOAL: By fall, 1998, complete a market research of high school and parent markets.

- Market research studies were completed for the business and industry market segment and for the direct high school graduate market. The completion of the high school market was deferred due to lack of funds.

GOAL: By fall, 1998, develop a new look and copy for College program brochures and catalog.

- Designed and produced a new College catalog and full-color program brochures

GOAL: By fall, 1998, develop a marketing plan for seminars which includes publications, advertising & promotion.

- A marketing plan and budget were developed for the seminar products based upon information obtained in the market research study of businesses. Instituted a new image which included several new marketing pieces, advertisement campaign, and promotional items.

GOAL: By spring, 1999, develop additional recruitment efforts for high school students.

- Redesigned all high school promotional publications which includes a personalized postcard to students expressing an interest in WCTC.

GOAL: By fall, 1998, successfully implement the grant and contract modules of the BANNER software system.

- These modules have been designed, tested and implemented as planned. Additional enhancements and reporting functions are still in process.

GOAL: Business & Industry services will target 80% implementation of publicized seminars.

- Implemented new seminars/workshops program.

GOAL: By July 1, 1999, have a reorganization plan in place for Business & Industry Services.

- Developed a strategic business plan for Business & Industry.
- Effected transition of sales representatives and accounts as a result of retirements with no negative impact on overall revenue.
- Marketed 4 new products to industry: Community-based residential facilities, Wisconsin Manufacturers Extension Partnership, Workforce Development Center brokering services, & video-based nursing assistant training.

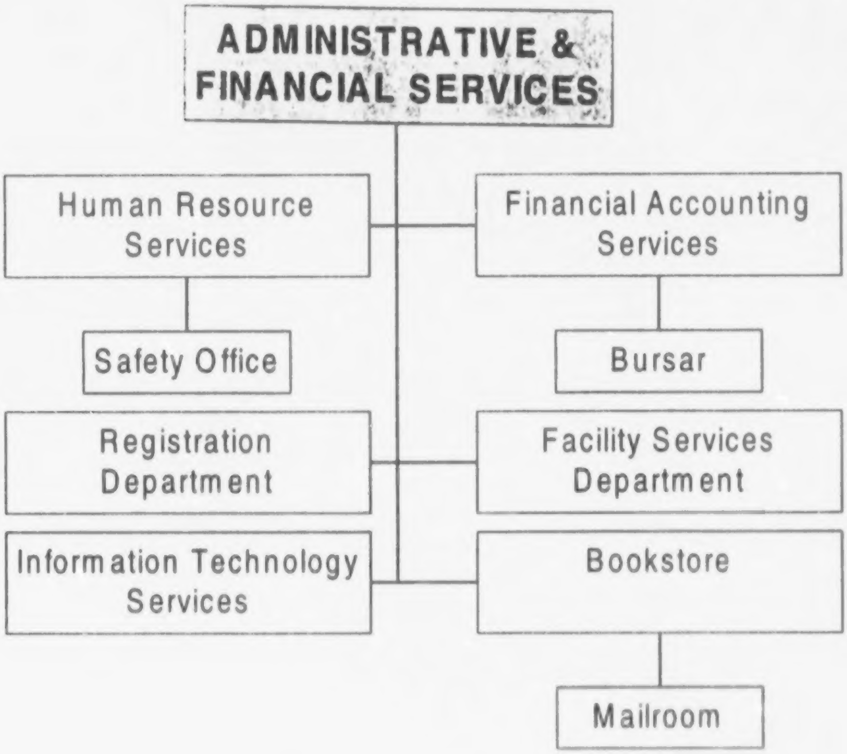
GOAL: Implement a plan for meeting facility-related needs of the College through a combination of public referendum and capital fundraising campaign.

- Voters approved a $26,300,000 referendum plan on April 6, 1999.

STATISTICS

	1997/98 Actual	1998/99 Estimate	1999/00 Projected
Word processing			
Number of projects	1,379	1,300	1,300
Duplication			
Number of impressions	4,302,519	4,300,000	4,300,000
Overflow printing	328,174	400,000	400,000
Advertising			
Newspaper ads	70	70	70
Radio ads	389	380	380
Television ads	1,676	1,600	1,600
Transit signs	104	104	104
Total impressions	11,552,505	10,765,000	10,765,000
Direct mailings			
To Sophomores	2,949	3,000	3,000
To Seniors	5,380	5,000	5,000
Schedule of Classes	165,000	170,000	170,000
Business Connection	6,000	7,000	7,000
Number of high school tours	1,137	1,000	1,000
Number of middle school tours	1,218	1,000	1,000
Recruitment inquiries	2,896	2,800	2,900
Publications			
Number of projects	1,342	1,000	1,000
Grant development			
Number of new proposals	14	10	18
Number of continuing proposals	57	50	50
Percent approved	91%	88%	89%
Funds requested	$4,570,475	$3,500,000	$4,825,000
Funds awarded	$2,573,377	$2,900,000	$2,700,000
Percent awarded	56%	83%	56%
Number of grant enrollments	7,006	7,000	7,400
Special population students	7,439	7,000	7,000

ADMINISTRATIVE & FINANCIAL SERVICES


ADMINISTRATIVE & FINANCIAL SERVICES
Human Resource Services
Financial Accounting Services
Safety Office
Bursar
Registration Department
Facility Services Department
Information Technology Services
Bookstore
Mailroom

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ADMINISTRATIVE & FINANCIAL SERVICES DIVISION
BUDGET SUMMARY

	1997/98	1998/99	1999/00	Change from 1998/99 Budget	
	Actual	Budget	Budget	$	%
General Fund					
Local Government	$25,860,007	$27,101,668	$28,915,997	$1,814,329	6.69%
State Aids	$5,135,425	$4,831,531	$5,036,090	$204,559	4.23%
Program Fees	$4,866,646	$4,850,221	$5,264,416	$414,195	8.54%
Other Student Fees	$363,201	$355,500	$374,750	$19,250	5.41%
Investment Income	$930,096	$900,000	$930,000	$30,000	3.33%
Other Institutional Revenue	$336,249	$248,600	$392,000	$143,400	57.68%
Total Revenues	$37,491,624	$38,287,520	$40,913,253	$2,625,733	6.86%
Salaries	$3,220,650	$3,544,043	$3,803,829	$259,786	7.33%
Fringe Benefits	$3,566,548	$1,993,578	$2,333,309	$339,731	17.04%
Operating Expenses	$2,613,441	$3,734,499	$3,971,005	$236,506	6.33%
Total Expenditures	$9,400,639	$9,272,120	$10,108,143	$836,023	9.02%
Special Revenue Fund					
Local Government	$2,979,011	$2,774,702	$2,880,141	$105,439	3.80%
State Grants	$625,436	$0	$0	$0	0.00%
Program Fees	$340,052	$0	$0	$0	0.00%
Institutional Revenue	$435,710	$0	$0	$0	0.00%
Federal Funds	$110,173	$0	$0	$0	0.00%
Total Revenues	$4,490,382	$2,774,702	$2,880,141	$105,439	3.80%
Salaries	$105,543	$0	$0	$0	0.00%
Fringe Benefits	$29,777	$0	$0	$0	0.00%
Operating Expendirues	$3,805	$0	$0	$0	0.00%
Total Expenditures	$139,125	$0	$0	$0	-100.00%
Capital Projects Fund					
State Funds	$42,438	$0	$0	$0	0.00%
Investment Income	$96,795	$60,000	$530,000	$470,000	783.33%
Other Institutional Revenue	$6,143	$0	$0	$0	0.00%
Federal Funds	$57,432	$0	$0	$0	0.00%
Total Revenues	$202,808	$60,000	$530,000	$470,000	783.33%
Capital Equipment	$922,763	$543,565	$2,094,553	$1,550,988	285.34%
Capital Projects	$1,121,480	$1,730,000	$14,120,000	$12,390,000	716.18%
Total Expenditures	$2,044,243	$2,273,565	$16,214,553	$13,940,988	613.18%
Debt Service Fund					
Local Government	$3,694,179	$3,834,558	$7,265,396	$3,430,838	89.47%
Investment Income	$56,041	$40,000	$50,000	$10,000	25.00%
Total Revenues	$3,750,220	$3,874,558	$7,315,396	$3,440,838	88.81%
Debt Service Expenditures	$4,503,769	$3,892,558	$7,333,396	$3,440,838	88.40%

Total Expenditures	$4,503,769	$3,892,558	$7,333,396	$3,440,838	88.40%
Enterprise Fund--Bookstore					
Sales Revenue	$1,685,973	$1,721,400	$1,948,630	$227,230	13.20%
Sale of Furniture/Equipment	$330	$0	$0	$0	0.00%
Total Revenues	$1,686,303	$1,721,400	$1,948,630	$227,230	13.20%
Salaries	$233,154	$232,130	$230,752	($1,378)	-0.59%
Fringe Benefits	$56,143	$65,677	$73,304	$7,627	11.61%
Operating Expenses	$73,413	$102,600	$98,300	($4,300)	-4.19%
Cost of Goods Sold	$1,272,471	$1,312,018	$1,483,141	$171,123	13.04%
Capital Equipment	$0	$8,975	$4,676	($4,299)	-47.90%
Total Expenditures	$1,635,181	$1,721,400	$1,890,173	$168,773	9.80%
Net Profit	$51,122	$0	$58,457	$58,457	0.00%
Fiduciary Fund					
Local Government	$88,310	$89,999	$93,419	$3,420	3.80%
Total Revenues	$88,310	$89,999	$93,419	$3,420	3.80%

MAJOR CHANGES

- No increase anticipated for health insurance, dental insurance may increase slightly
- Wisconsin Retirement System rate decreased from 11% to 10.2%
- Added $17,939 to the budget to cover additional costs for having the campus open on Sundays
- Added $109,021 to cover two limited-term construction positions to be utilized for the referendum building expansion programs
- The Board added an additional $250,000 to its contingency fund for 1999/00 due to some known uncertainties
- The capital budget includes expenditures for the approved referendum building projects expected to be needed for 1999/00 budget
- Add $11,000 to cover additional rent for more leased space at the Workforce Development Center

VISION STATEMENT

Administrative Services provides quality, cost-effective services that strengthen the learning process and satisfy customer needs.

ACTIVITIES

Administrative and Financial Services provides evaluation and coordination of Administrative Services' empowerment and leadership, integration of organizational initiatives, special projects, popular reporting, management/internal control systems administration, state and national administrative liaison and sharing, and office support for the Affirmative Action Officer.

The **Bookstore**, including **Mailroom/Central Receiving**, provides buying and selling of books and student course material, selling of supplies and merchandise, and management of subcontracted receiving and delivery of mail services.

Facilities Services provides long-range master and operational planning, budgeting, operating, and maintaining of College facilities; remodeling, renovation and construction of facilities; infrastructure maintenance and custodial services of buildings and grounds; and WCTC's property leasing agent. This department also subcontracts out housekeeping; waste and snow removal; carpentry repair; heating and air conditioning services; locksmith; painting; landscaping; architectural, mechanical, electrical, civil and environmental engineering; and security control monitoring.

Financial Accounting Services provides financial and accounting services that include accounts payable, accounts receivable, payroll, grant management and billing, debt management, cash management, budgeting, accounting, internal control monitoring, liaison to auditors, preparation of the Comprehensive Annual Financial Report, and fixed asset tracking and monitoring. This department oversees the Bursar function and subcontracted on-campus food services. This department provides accounting services to the WCTC Foundation.

Human Resource Services provides insurance and risk management; recruitment, selection and employment; compensation and benefits administration; employee orientation, training and development; personnel records and position control; leadership programs; performance management systems; special employee events; safety, security, health, wellness, and employee assistance programs; collective bargaining, contract administration, and employee relations; and compliance with employee and environmental laws.

Information Technology Services provides network and help desk support for administrative and instructional applications; database administration and information system development and support; student computing support; telecommunications; host site for WISPALS library system; information technology equipment consulting and maintenance; Workforce Development Center network support; instructional technology consulting; WTCS technology and state reporting coordination/liaison; and monitoring of software license agreements.

Registration provides bursar, registration, student records, client reporting, student and contract billing, touch-tone student services, switchboard, and first response to student and other customer information calls.

LONG-TERM GOALS

- Integrate student-learning-centered thinking into Administrative Services' processes.
- Identify strategies and provide support for WCTC to achieve its diversity objective of a workforce which is reflective of the labor market demographics by gender and race.
- Improve WCTC's facilities infrastructure maintenance program.

LONG-TERM GOALS (continued)

- Increase participation in national, state, and WTCS cooperative efforts and sharing of information, technology, and other resources.
- Proactively develop human resources resulting in employee empowerment, teamwork, and positive stakeholder feedback.
  - Successful teamwork and leadership for NCA review in February, 2000.
  - Development of a comprehensive succession/replacement plan for retirees.
  - Improvement of union/management relations and collective bargaining process
  - College-wide understanding and implementation of student learning centeredness.
  - Maintain staffing at current levels through strategic use of external contractors.
- Information system improvements will focus on user independence for system management and data access.
- Implement a digital image storage system of historical recordkeeping.
- Disaster recovery procedures and hardware redundancy will be maintained to allow for a maximum 24 hour recovery period.

1999-00 GOALS AND OBJECTIVES

- Explore student-learning-centered concepts and review existing processes to identify the need for modifications.
- By December 31, 1999, all departments will use a purchasing card for small purchases.
- Implement and update our master facility plan based upon referendum results.
- Prepare for NCA visit in February, 2000, in order to receive full 10 year reaccreditation.
- Plan for the expansion of the weekend college initiative.
- Implement Web for Student, Web for Faculty, and Web for Employee modules of the BANNER software system.
- Implement the UPS shipping system for tracking incoming and outgoing package shipments.
- By June, 1999, be year 2000 compliant and use remainder of 1999 to doublecheck compliance and ensure adequate contingency plans are in place for critical functions.

MAJOR CHANGES

Major changes for 1998/99 were:

- Workloads of various staff in this division were reallocated to focus on facility/ referendum planning efforts this year.
- Workloads of various staff in this division were reallocated to focus on converting to the new BANNER software system.
- Effective May/June, 1999, the old legacy computer system will be turned off.
- Funds were reallocated to lease and renovate the old Sentry building in Pewaukee to house the construction technology programs.
- Funds were reallocated for a new database server to fix performance problems of the network.
- The Registration/Bursar department is undergoing a reorganization. The current Bursar position was eliminated and a new 30-hour/week Bursar position was created at a lower pay range and a new full-time Registration Supervisor position was created. Funds were reallocated to fund these new positions.
- Funds were reallocated to cover a limited-term Network Technician to address a growing backlog of software installations.
- The new Taxpayer Relief Act required reallocation of funds in order to comply with the regulations as well as significant staff time to implement.
- Due to several attempts to compromise WCTC's web server, funds were reallocated to increase security.

ACHIEVEMENTS

GOAL: Update Human Resources policies and procedures.

- Policies have been updated and consolidated.

GOAL: Implement the grant and contract modules of BANNER by fall, 1998.

- The contract module was placed into production in October, 1998.
- The grant module was placed into production summer/fall, 1998.

GOAL: Design and implement an annual employee "compensation/benefit statement."

- An annual statement was designed and implemented.

GOAL: Conduct a student survey about the Bookstore.

- The Bookstore completed a comprehensive business plan and faculty survey.

GOAL: Complete an in-depth Facilities Services service evaluation.

- Due to demands for facility/referendum planning, this evaluation has been deferred.

GOAL: Migrate the fixed asset inventory system to the BANNER software system.

- This is in process and plans are for completion by June 30, 1999.

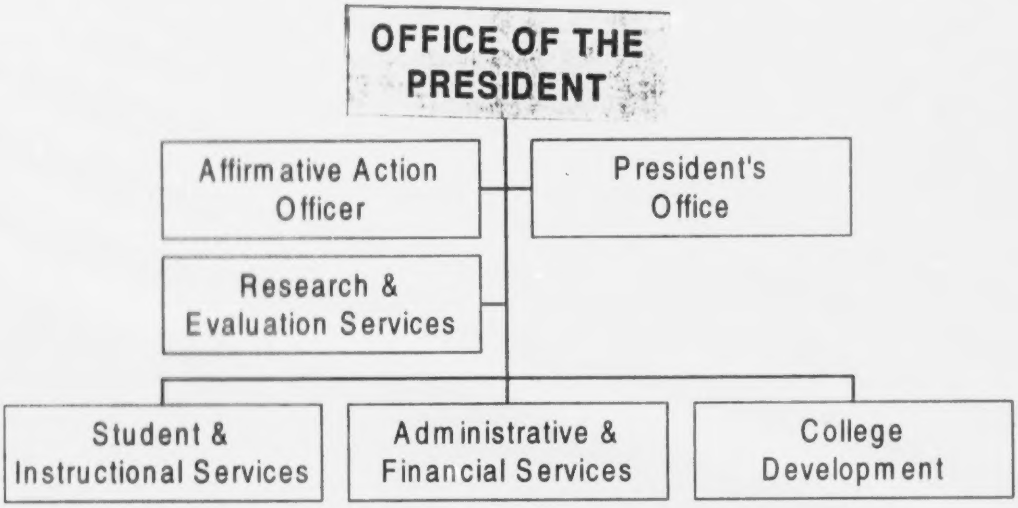
GOAL: Reduce purchasing costs by fully implementing the procurement card process.

- We have issued 56 cards to staff with average monthly usage of $19,000 and approximately 200 transactions/month.
- Some departments are using procurement cards and the goal is to get all departments to use them and to reduce or eliminate purchases under $500 through the invoicing/purchase order process.

STATISTICS

	1997/98 Actual	**1998/99 Estimate**	**1999/00 Projected**
Bookstore			
Sales	$1,685,973	$1,893,000	$1,949,000
Net profit	$50,830	$83,000	$58,000
Profit as % of sales	3.3%	4.4%	3.0%
Work order satisfaction rate	98.7%	98.4%	98.4%
Vacancies recruited and filled	48	62	60
Safety inspections	27	28	28
Family Medical Leave Act cases	33	35	38
Grievances coordinated	6	10	10
Moody's bond rating	Aaa	Aaa	Aaa

OFFICE OF THE PRESIDENT


OFFICE OF THE PRESIDENT
Affirmative Action Officer
President's Office
Research & Evaluation Services
Student & Instructional Services
Administrative & Financial Services
College Development

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PRESIDENT'S DIVISION
BUDGET SUMMARY

	1997/98 Actual	1998/99 Budget	1999/00 Budget	Change from 1998/99 Budget	
				$	%
General Fund					
Institutional Revenue	$100	$0	$0	$0	0.00%
Total Revenues	$100	$0	$0	$0	0.00%
Salaries	$475,157	$523,931	$615,595	$91,664	17.50%
Fringe Benefits	$141,074	$184,267	$207,027	$22,760	12.35%
Operating Expenses	$304,455	$326,429	$341,670	$15,241	4.67%
Total Expenditures	$920,686	$1,034,627	$1,164,292	$129,665	12.53%
Capital Projects Fund					
Capital Equipment	$31,106	$33,145	$13,460	($19,685)	-59.39%
Total Expenditures	$31,106	$33,145	$13,460	($19,685)	-59.39%

MAJOR CHANGES

- No increase anticipated for health insurance, dental insurance may increase slightly
- Wisconsin Retirement System rate decreased from 11% to 10.2%
- Added $5,000 to purchase adaptive equipment for students with disabilities
- Added $30,000 to cover WCTC's portion of increased operating costs at the Workforce Development Center
- Added a new analyst postiion to the Planning & Evaluation Department

MISSION STATEMENT

The President's Office supports and optimizes the Board's efficiency to carry out its responsibilities of policy making and monitoring of the College's mission. It provides leadership in directing and maintaining the mission in accordance with Board policy and the College.

The Diversity Office works to create a campus climate and develop programs and services which value the diversity of WCTC's students, staff, and community and integrates this diversity into campus life.

Research and Planning serves the College by providing leadership and technical expertise for research, planning, and evaluation efforts which contribute to continuous improvement of the College's effectiveness and for informed decision making for future growth and change.

ACTIVITIES

The **President's Office** provides support for the Board, overall College leadership for educational programming, legislative activities and revenue development. It also has the responsibility for leadership and oversight of College-wide planning, research and evaluation, affirmative action and diversity efforts.

The **Diversity/Equal Opportunities Office** provides:

- Training programs and services that address diversity issues.
- Investigates student and staff harassment and discrimination complaints.
- Works with Minority Student Services, Special Services Unit, Human Resources, and other departments to recruit and retain diverse students and staff.
- Coordinates joint diversity efforts to create a campus climate that values diversity.
- Develops and monitors WCTC's Affirmative Action Plan and Minority Participation and Retention Plan.
- Serves as liaison to various community groups for the College.
- Prepares necessary state and federal statistical reports.

Members of the **Research and Evaluation Services Team** design and coordinate institutional research, customer satisfaction, and WTCS required follow-up studies; develop and coordinate the processes used to develop, monitor, evaluate, and modify the College's instructional offerings and services; and provides consultation and technical assistance for other research related to the College's mission, ENDS, and initiatives.

LONG-TERM GOALS

- Improve the level of service provided to our customers.
- Cross train staff so all critical functions have coverage.
- Improve staff skills through training opportunities.
- Review and categorize College-wide policies and procedures for easy reference and retrieval.
- Assist service and instructional units in moving toward more systematic, independent reviews of their services and offerings.
- Improve processes used for program development, evaluation, and institutional research.
- Develop and administer the WTCS and WCTC Institutional Effectiveness Plan.
- Design ongoing and special research studies to obtain data/information needed for student outcomes assessment and monitoring institutional effectiveness.

1999-00 GOALS AND OBJECTIVES

- By June 30, 2000, all critical functions in the President's Office will have two staff knowing the procedures.
- By June 30, 2000, all critical functions in the President's Office will be documented.
- By June 30, 2000, all staff in the President's Office will have participated in at least one staff development activity.
- Develop a Diversity Directions Academy.
- By December, 1999, develop the College's Institutional Effectiveness Plan.
- Develop a process to assess and track student goals at entry and prepare reports of the findings.
- By May, 2000, complete the program implementation phase for the Events Coordinator, Masonry, Physical Therapy Assistant, Civil Technology, Metal Fabrication, Laser Cutting/Machining Operator programs.
- By July, 2000, complete a labor market needs assessment for the following potential programs: Plastics Technician, Personnel Assistant, Introduction to Building Trades.
- By August, 1999, complete the implementation request for the Network Management and Windows NT Advanced Technical Certificate programs.
- Conduct five-year program evaluations for the following programs:
  - Financial Planning Associate Degree – self-study/on-site
  - Supervisory Management Associate Degree – self-study/on-site
  - Electronics Associate Degree – self-study/on-site
  - Machine Tool Operations Associate Degree – self-study/on-site
  - Machine Tool & Die Associate Degree – self-study/on-site
  - Interior Design Associate Degree – self-study/on-site
  - Police Science Technology Associate Degree – self-study/on-site
  - Administrative Assistant Associate Degree – self-study/on-site
  - Pharmacy Technician Associate Degree – focused study
  - Physical Therapy Associate Degree – focused study
  - Environmental Services Technician Associate Degree – focused study
  - Industrial Maintenance Technician Associate Degree – self-study/on-site
  - Instructional Resources Department – self-study/focused
  - Academic Support Department – on-site
  - The following evaluations will be done pending staff availability
    - Accounting Associate Degree – self-study/on-site
    - Electro-Mechanical Technician Associate Degree – self-study/on-site
    - Welding Associate Degree – self-study/on-site

MAJOR CHANGES

Major changes in 1998/99 were:

- One Administrative Assistant II position was reclassed to Administrative Assistant I.
- Abolished one part-time Clerk-Typist position and created one full-time Administrative Assistant I position to assist the Board.

ACHIEVEMENTS

GOAL: Conduct 5 – 7 program development and 1 – 3 advanced technical certificate efforts.

- Implemented an Introduction to Building Trades—Carpentry Program in January, 1999.
- Conducted a needs assessment survey for a Masonry program and the report is on hold.
- Based upon two needs assessment studies, the Sports Medicine and Physical Therapy Assistant Program will not be developed or expanded.
- Based upon a needs assessment study, a Physical Fitness/Exercise program will be developed.

Achievements (continued)

- A needs assessment study is in progress for an Events Coordinator program.
- Initial meetings have been held for the following programs: Civil Technology, Industrial Laser, Metal Fabrication, Speech Pathology Assistant.
- No progress has been made for Renal Dialysis, Plastics Technician, and Personnel Assistant programs.
- Advanced Technical Certificates were developed for Mold Design, Die Design, Advanced Computer-Aided Design, and I-NET (Intra and Internet) Development.

GOAL: Conduct investigations of harassment and discrimination complaints.

- Fifteen staff and student complaints have been investigated to date this year.
- The Diversity/Equal Opportunity Center responded to one Equal Employment Opportunity Commission (EEOC) staff and student complaint at the Federal District Court level.

GOAL: Revise staff and student harassment and discrimination policies and procedures.

- Revised the Student Affirmative Action/Equal Employment Opportunity and Harassment policies and procedures along with the Director of Student Development.
- Worked with staff to develop a Workplace Violence policy and procedure.

STATISTICS

	1997/98 Actual	**1998/99 Estimate**	**1999/00 Projected**
Diversity staff training	4	3	10
Diversity activities	10	10	15
Diversity presentations	15	20	20
Program development studies	6	8	8
Advanced Technical Certificate			
Development studies	6	4	2
Renewal studies	2	5	3
Program evaluation studies	6	5	8
Program modifications	3	2	2
Program suspension/discontinuance	5	4	1
Service unit evaluations	1	3	2

Special Revenue Fund

WAUKESHA COUNTY TECHNICAL COLLEGE

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SPECIAL REVENUE FUND
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
Local Government	$ 2,979,011	$ 2,774,702	$ 2,774,702	$ 2,880,141	$ 105,439	3.80%
State Aids	$ 625,436	$ 732,535	$ 732,535	$ 742,489	$ 9,954	1.36%
Program Fees	$ 16,787	$ -	$ -	$ -	$ -	0.00%
Material Fees	$ 17,265	$ -	$ -	$ -	$ -	0.00%
Contracted Training Revenue	$ 439,094	$ 263,400	$ 263,400	$ 384,213	$ 120,813	45.87%
Federal	$ 1,565,890	$ 1,552,075	$ 1,552,075	$ 1,497,991	$ (54,084)	-3.48%
Total Revenue	$ 5,643,483	$ 5,322,712	$ 5,322,712	$ 5,504,834	$ 182,122	3.42%
Salaries	$ 3,826,407	$ -	$ 3,559,971	$ -	$ (3,559,971)	-100.00%
Fringe Benefits	$ 1,189,287	$ -	$ 1,101,101	$ -	$ (1,101,101)	-100.00%
Operating Expenditures	$ 911,049	$ 5,964,536	$ 1,347,426	$ 6,191,040	$ 4,843,614	359.47%
Total Expenditures	$ 5,926,743	$ 5,964,536	$ 6,008,498	$ 6,191,040	$ 182,542	3.04%

The Special Revenue Fund is used to account for the proceeds and related financial activities of specific revenue sources that are legally restricted to expenditures for specified purposes, mainly state and federal grants.

When preparing the Special Revenue Fund, staff submit proposed budgets based upon projected grants to be received. The financial summary shown in this section identifies the projected grants to be received. When budgeting the expenditure side of the grants, the expenditure budget is placed into a contingency fund. As the award letters are received for each grant, a budget transfer is done transferring the funds from the contingency fund to the appropriate expenditure accounts for each grant.

If a grant is discontinued, the College needs to make a decision on whether or not to continue with the service. If the service is continued, the activity would be transferred to the General Fund since it is fully funded with tax levy. The funding formula for the Carl Perkins funds has been changed. As a result, WCTC is projecting that it will receive approximately $170,000 less in Carl Perkins funds for 1999/00. Based upon discussions with the funding agency, the amount WCTC may receive in subsequent years may again be increased. As a result, the decision was made to continue with the services covered under the Carl Perkins funding in the Special Revenue Fund and to utilize fund balance, on a one-time only basis, for 1999/00. As we start budget preparations for the 2000/01 budget, a decision will be made on whether or not to continue these programs if external funding will no longer be continued.

Part of the Carl Perkins funds covered the School-to-Work Program. A decision was made to transfer a portion of this program to the General Fund since it is anticipated that this funding will not return.

A 3.8% increase to the tax levy in the Special Revenue Fund was included in this budget. Tax levy is used to cover the match portion of grants. Many grants require a 25% or some other percent of local match in order to receive the grant dollars.

Based upon the fluctuation of which grants we may receive and what the funding source is, there can be wide variations in the amounts budgeted in the Special Revenue Fund from one year to another.

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SPECIAL REVENUE FUND

	1997/98	1998/99		1999/00		
	ACTUAL	ADOPTED BUDGET	MODIFIED BUDGET	EXTERNAL FUNDS	LOCAL MATCH	TOTAL BUDGET
VOCATIONAL EDUCATION ACT						
Tech Prep Consortium	68,429	74,863	70,000	70,000	7,792	77,792
Learning Place Remedial	224,645	209,054	209,054	-	118,925	118,925
Careers in Automotive Reach for Success	25,492	36,000	22,750	-	7,960	7,960
Designing Life Options	150,340	146,394	143,975	-	86,944	86,944
Internet for High Wage Careers	-	14,256	17,438	-	6,292	6,292
Think Non-Traditional--Electronics	54,153	62,400	43,650	-	12,960	12,960
External Programs Office	186,768	204,689	204,689	30,000	280,000	310,000
Disadvantaged Student Asst	49,901	50,897	50,897	86,984	21,909	108,893
Supplemental Services HIP/VIP	23,957	18,791	18,791	-	7,717	7,717
Counselor Special Needs	67,158	70,269	70,269	36,591	33,678	70,269
College Completion	74,179	75,389	75,389	62,925	40,306	103,231
JOB TRAINING PARTNERSHIP ACT						
JTPA 8% Non-Traditional Occupational Options	-	61,200	50,286	25,143	25,143	50,286
JTPA 8% Non-Traditional Training--Laser	47,389	-	-	-	-	-
Job Skills	-	-	-	10,000	-	10,000
Amron/Best Buy Dislocated Worker Assessment	-	-	5,462	-	-	-
Combined Pabst/Eaton Assessment	3,319	-	-	-	-	-
Eaton Dislocated Worker Assessment	629	-	-	-	-	-
Health Plan Assessment	4,950	-	-	-	-	-
JTPA Vocational Assessment	12,151	8,932	8,660	7,794	-	7,794
Pabst/Miller Dislocated Worker Assessment	66	-	-	-	-	-
Stokely Dislocated Worker Assessment	-	-	3,150	-	-	-
Title III Vocational Assessment	5,570	4,680	5,300	4,770	-	4,770
4-Plant Closing Dislocated Worker Assessment	815	-	-	-	-	-
JTPA High Wage Dislocated Worker	98,422	-	-	-	-	-
Job Center Cost Allocation Research	3,975	-	-	-	-	-
JOB OPPORTUNITIES & BASIC SKILLS						
District-wide Assessment	107,825	73,341	156,631	25,473	162,583	188,056
JOBS Assessment	8,326	-	-	-	-	-
ADULT EDUCATION ACT						-
ABE District-wide	232,542	312,411	263,335	-	273,342	273,342
ABE Institutionalized	80,805	56,000	53,677	86,000	-	86,000
ABE Staff Development	18,539	18,800	18,800	-	-	-
Adult Basic Education/GOAL	940,181	960,190	977,490	150,300	835,400	985,700
GENERAL PURPOSE REVENUE						
Printing/Publishing	42,548	-	-	-	-	-
Basic Algebra/Interactive Math	5,000	-	-	-	-	-
Curriculum Development Internet/Intranet	-	33,333	33,333	-	-	-
Network ATC	-	-	-	46,867	-	46,867
Custom Products Workplace Education	32,434	-	-	-	-	-
Electromotive	-	51,222	40,000	40,000	-	40,000
Multi companies	-	51,222	-	-	-	-
New Berlin Workplace Education	89,171	-	-	-	-	-
Oconomowoc Custom Products Workplace Educ	48,818	40,000	40,000	-	-	-
Other Workplace Education Sites	4,983	-	-	-	-	-
Plasticon	26,583	32,000	32,000	32,000	-	32,000

	1997/98	1998/99		1999/00		
	ACTUAL	ADOPTED BUDGET	MODIFIED BUDGET	EXTERNAL FUNDS	LOCAL MATCH	TOTAL BUDGET
Basic Education Transition/Alt High School	-	80,000	60,000	45,000	15,000	60,000
Basic Skills Expansion	185,973	184,896	184,896	149,700	38,400	188,100
Tech Integration/Basic Education	56,439	-	-	-	-	-
Technology Expansion	-	80,000	32,000	24,000	8,000	32,000
Transition to Occupational Education	49,575	-	-	-	-	-
Electro-Mechanical Tech Curriculum	36,559	-	-	-	-	-
Maintenance/Millwright	8,289	-	-	-	-	-
Mold & Die Design Curriculum	-	33,333	33,333	-	-	-
Injection Mold Set-up Apprentice	5,690	-	-	-	-	-
Quality Improvement Course Modules	12,130	-	-	-	-	-
Construction/Building Trades	-	-	-	97,779	-	97,779
A D N Statewide	37,774	-	-	-	-	-
Speech/Language Program	-	-	-	99,743	-	99,743
Technology in Teaching	37,629	52,200	39,150	52,000	-	52,000
WISCIC/SE WI WMEP	51,426	76,948	57,708	43,281	14,427	57,708
AODA Specialist	35,869	38,000	34,000	37,000	-	37,000
Displaced Homemaker	28,611	28,039	28,039	15,780	12,431	28,211
Minority Student Retention	32,845	39,014	39,014	45,459	14,486	59,945
Special Needs Transition	57,241	33,333	65,173	25,000	50,377	75,377
OTHER FEDERAL						
DVR Office Aide	90,328	105,445	106,728	106,728	-	106,728
School to Work	108,241	94,375	128,727	9,698	82,519	92,217
Community Career Center	161,007	72,299	86,600	20,000	56,000	76,000
Huber Facility	33,384	-	-	-	-	-
DVR High School Transition	9,108	-	-	-	-	-
DVR Nursing Assistant	24,778	40,730	33,157	33,157	-	33,157
Even Start Family Literacy	76,078	74,446	62,217	51,000	24,337	75,337
STW Youth Aids Instruction	-	45,413	-	4,848	41,304	46,152
IM 240 Instruction	60,253	-	39,900	-	-	-
NSF Tech Span	72,274	100,000	-	200,000	-	200,000
Economic Develop Growth Fund	-	2,700	2,700	2,700	-	2,700
School to Work Reserve Grant	2,184	-	5,000	-	-	-
DVR Evaluation	143,294	153,800	180,065	139,275	39,283	178,558
Food Stamp Assessment	156	-	-	-	-	-
DVR Interpreter	81,870	100,472	105,231	99,786	5,151	104,937
NIST WMEP	104,803	155,000	167,572	167,572	-	167,572
DVR Job Coaching	839	-	1,000	1,000	-	1,000
DVR Placement	39,259	39,181	38,678	36,732	-	36,732
DVR School to Work Transition	75,879	67,281	68,846	65,102	-	65,102
DRV Work Experience	16,186	35,937	31,657	33,886	-	33,886
OTHER STATE						
Motorcycle Drivers Education	62,597	75,740	50,985	50,000	-	50,000
Instructor Occupancy Training	10,785	9,000	9,738	4,800	4,800	9,600
Universal Student Computer Access	47,008	-	-	-	-	-
OTHER GRANTS						
DVR Work Success	-	-	-	39,416	3,062	42,478
Learning Place Districtwide	145,535	203,184	199,006	-	206,568	206,568
Oconomowoc 118.15 Classsize	25,566	25,000	26,196	28,176	-	28,176
Waukesha 118.15 Classsize	26,679	28,000	-	40,210	-	40,210

	1997/98	1998/99		1999/00		
	ACTUAL	ADOPTED BUDGET	MODIFIED BUDGET	EXTERNAL FUNDS	LOCAL MATCH	TOTAL BUDGET
LARC Technical Assistance	3,346	-	-	-	-	-
Export Development	487	-	-	-	-	-
Interactive Curriculum Development	90,930	95,000	80,002	81,863	-	81,863
Domestic Violence	30,692	6,000	26,200	-	20,000	20,000
New Directions	-	-	-	-	7,200	7,200
People to People	40,280	10,000	32,566	-	15,000	15,000
Alzheimer Caregiver Training	33,024	-	-	-	-	-
Community Nursing	-	-	-	21,600	-	21,600
Cooperative Education	286,044	330,825	330,825	-	-	-
International Project Development	2,024	2,500	3,000	-	-	-
FSET Downtown Campus Lab	7,012	-	-	-	-	-
Career Quest	15,542	19,955	19,955	10,000	10,505	20,505
Hispanic Worker Upgrade	50,000	30,000	40,000	-	40,000	40,000
MPS School to Work	43,592	46,350	47,041	-	48,452	48,452
Student Recruitment Services	67,506	50,000	-	-	-	-
CWE Dept Unfunded Need	-	116,318	-	-	-	-
WRTP	10,416	12,500	25,250	-	12,750	12,750
Interpreter Services Districtwide	3,845	12,000	-	-	12,456	12,456
FFI Student Materials	8,125	-	-	6,500	-	6,500
Fire Certification Test	-	-	11,200	8,725	-	8,725
National Registry EMT Testing	8,029	-	11,200	12,330	-	12,330
Youth for Understanding	35,875	30,000	30,000	-	-	-
Job Skills Success	-	8,632	10,000	-	-	-
Match for other grants	6,132	81,302	435,862	-	474,397	474,397
ADMINISTRATIVE SERVICES						
Development Office	123,290	112,045	112,045	-	118,813	118,813
College Development	183,403	195,365	195,365	-	204,133	204,133
Job Placement & Retention	18,778	-	-	-	-	204,133
Financial Accounting Services	64,167	65,645	65,645	-	65,545	65,545
TOTAL SPECIAL REVENUE FUND	5,926,743	5,964,536	6,008,498	2,624,693	3,566,347	6,395,173

Capital Projects Fund

WAUKESHA COUNTY TECHNICAL COLLEGE

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CAPITAL PROJECTS FUND
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
State Aids	$ 42,438	$ 21,850	$ 21,850	$ 105,873	$ 84,023	384.54%
Investment Income	$ 96,795	$ 64,000	$ 64,000	$ 530,000	$ 466,000	728.13%
Total Revenue	$ 139,233	$ 85,850	$ 85,850	$ 635,873	$ 550,023	640.68%
Capital Equipment	$ 3,579,875	$ 3,718,503	$ 4,185,299	$ 5,293,673	$ 1,108,374	26.48%
Capital Projects	$ 2,206,773	$ 1,230,000	$ 2,626,665	$ 14,920,200	$ 12,293,535	468.03%
Total Expenditures	$ 5,786,648	$ 4,948,503	$ 6,811,964	$ 20,213,873	$ 13,401,909	196.74%

The Capital Projects Fund accounts for financial resources used for the acquisition or construction of capital assets and remodeling other than those financed by enterprise and trust funds.

Expenditures of $5,000,000 were included in this budget for ongoing operations--$4,000,000 for capital equipment purchases and $1,000,000 for capital projects, which consist of building remodeling or site improvements. In addition, this budget includes $15,108,000 for construction and equipment costs related to successful passage of a $26,300,000 building expansion referendum. The construction projects are projected to expand three fiscal years.

CAPITAL PROJECTS FUND

The Capital Projects Fund contains two types of activities:

- Capital equipment purchases
- Capital projects

Definitions

Capital equipment is defined as furniture or equipment with a value of $500 or more and a life of two years or more. All capital equipment budgets are contained within this fund with the exception of enterprise activity purchases (Enterprise Fund) or trust activity purchases (Fiduciary Fund). Any items not meeting the above definition are charged to an operational fund (i.e. General Fund or Special Revenue Fund).

Capital projects consists of the following activities:

- *New construction* – New construction consists of adding additional square footage to an existing building or adding a new building.
- *Land purchases*
- *Building improvements* – This consists of the following:
  - *Infrastructure* (i.e. replacement of roofs) to extend the useful life of the asset
  - *Retrofitting* (i.e. changing a classroom to a lab) to extend the useful life of the asset and meet the needs of the College and its students
- *Site improvements* (i.e. sidewalk replacements, underground piping replacement) to extend the useful life of the asset

Statutory limitations

New construction and land purchases are limited to no more than $500,000 every two years without passing a referendum.

The definition for capital equipment has been defined by the Wisconsin Technical College System Board.

Capital budgeting/planning policy

WCTC is in the process of revamping its capital planning processes. It is desiring to go to a formal Capital Improvement Plan process consisting of a Master Facility Plan, formal replacement schedules/plans, and a new needs schedule. Implementation of this plan has been started. WCTC's former process consisted of:

- Maintaining a Master Facility Plan
- Projecting our capital equipment and furniture needs for three years

Based upon information contained in the replacement schedules and new needs schedules, the District will be able to project out what funding will be needed in future years to maintain its programs and services.

WCTC prides itself on being on the leading (sometimes bleeding) edge of new programs and services. In order to accomplish this, WCTC needs to keep abreast of fast-paced changes taking place in the technology industry. This has caused WCTC to spend many resources over the past few years on its technology infrastructure. Due to the fast pace of technology changes and the need to train students on the current technology, it is necessary to replace our computers and other related equipment regularly (approximately every three years). This has necessitated an increase in our capital equipment budget over the past few years.

WCTC also strives to maintain its buildings in good condition in order to extend its useful life.

Capital Projects Fund (continued)

Current condition
The majority of the buildings on the WCTC campus were constructed in the 1970's. As a result, over the next few years many infrastructure improvements will need to be made in order to extend the useful life of the buildings.

The age of technology has arrived. In the past, much of our capital equipment has lasted 10 – 20 years and it was predictable when it would need to be replaced. Replacement schedules and long-range planning was fairly easy. Today the majority of our capital equipment dollars are going for the purchase of computer and related technology. This technology is changing very rapidly. As a result, predicting our needs long-term is more difficult. In addition, because the technology is changing so rapidly, we must replace our equipment that much faster, which equates to the need for a larger capital equipment budget and the need to have a sound technology infrastructure in place.

As we implement new instructional programs, new equipment is needed for these programs, many of which are computer or technology related. As WCTC revises its curriculum to stay current, the use of the computer in the classroom and by the instructor is creating more demands to keep current with technology. WCTC also uses distance learning and the internet for many of its courses. This cannot be done without adequate equipment.

It is becoming very difficult to absorb these current needs within the budget constraints imposed by the WCTC Board. This budget was prepared within the guidelines established by the Board, however, many requested items were not able to be accommodated within this budget.

Funding of capital equipment and capital projects
WCTC issues general obligation promissory notes or general obligation bonds to provide the funds for capital equipment and capital projects. The proceeds of these notes are recorded in the Capital Projects Fund and the payment of the principal and interest is recorded in the Debt Service Fund. WCTC may also receive grant funds to cover the cost of some capital equipment items. These funds are recorded in this fund. In addition, any interest earned from the proceeds of the debt issuance are also recorded in this fund.

Operating impacts
Capital equipment – Operating impacts are generally minimal. Operating impacts may consist of maintenance agreements, utility costs, etc. However, the majority of the capital equipment purchases are replacements and operating costs for the new piece of equipment is usually offset by a reduction in the operating costs of the old piece of equipment.

New construction – New construction will always result in an impact to operational costs. However, sometimes these costs are minimized at the time of construction due to the following situations:

- Previously leased space to conduct the program prior to adding the new space; the leased space costs will be eliminated once the new space is available.
- Positions have already been created to conduct the program in the leased space.
- Utility costs will be added for the new construction.

Building and site improvements – Operating impacts are generally minimal. WCTC tries to maintain its facilities and land in good shape in order to keep repairs at a minimum. These improvements may result in a reduction of repair and maintenance costs.

Capital Projects Fund (continued)

Impact of referendum

On April 6, 1999, the voters narrowly approved the District to issue $26,300,000 of general obligation bonds in order to finance new construction and infrastructure improvements. The major components of this referendum proposal were:

- **Health Occupations Building** – WCTC is the hub of training for Waukesha County law enforcement, firefighting and emergency services. A $4.6 million Health Occupations Building and an addition to the existing Service Occupations Building will provide for expanded programming and modernized hands-on labs for students in health-related and protective services programs: nursing, law enforcement, surgical technician, firefighting, medical assistant, emergency medical technician and nursing assistant.
- **Technology Building** – All of WCTC's instructional programs use technology. A new $12.5 million Technology Center will provide centralized open computer labs and upgraded, technologically advanced library services for students. In addition, it will serve as a business community resource center equipped with training rooms featuring the latest technology. This building will also be used as the front door of services to students, including registration, admissions, financial aids, student commons and cafeteria.
- **Printing Building** – The greater Waukesha County area employs approximately 9,000 people in the printing industry at over 160 firms. There is a tremendous need for both entry-level and continuing education training. WCTC's current printing and publishing program is confined to offering evening-only courses at Sussex Hamilton High School. A new $5.4 million Printing, Publishing, and Graphics Arts Building will be used to expand WCTC's printing and publishing program. In addition, an addition will be added to this building to house some of the construction technology programs.
- **Infrastructure Improvements** – Many of WCTC's buildings and infrastructure were built in the 1970's and are in need of upgrades. Approximately $3.8 million will be used to upgrade and improve infrastructure such as fire safety devices, electrical circuitry, cooling and water lines, data cabling, and more.

In addition to the $26,300,000 to be used for new construction and infrastructure improvements, WCTC expects to incur the following costs related to this expansion:

- **Capital equipment and furniture** needs for the new buildings are expected to cost an additional $7,060,000. It is anticipated that $1,400,000 of these costs will be covered through donations, leaving $5,660,000 to be covered by debt proceeds. Most of these costs will occur in the 2000/01 fiscal year.
- **Operational costs** for the new buildings is projected to be approximately $2,800,000 during the year of occupancy.

CAPITAL REQUEST SUMMARY

Capital Equipment	
Instructional & Student Services Division	$ 78,650
Business Occupations Division	681,462
Academic Support Division	275,604
Industrial Occupations Division	1,068,322
Service & Health Occupations Division	484,933
General Education & Student Services Division	133,832
Instructional Resources Division	265,232
Admissions Division	8,252
College Development Division	8,700
Administrative & Financial Services Division	425,841
Office of the President Division	13,460
Capital Equipment Participation Project	54,000
District Board Contingency Fund	500,000
Subtotal Capital Equipment	**$ 4,000,000**
Capital Equipment Funded with External Funds	
Grant-funded equipment	105,873
Subtotal Capital Equipment Funded with External Funds	**$ 105,873**
Capital Projects	
Capital Projects	1,000,000
Subtotal Capital Projects	**$ 1,000,000**
Referendum-Related Activity	
Capital Projects	$13,120,000
Fixed Equipment	800,200
Capital Equipment	1,187,000
Subtotal Referendum-Related Activity	**$15,108,000**
TOTAL CAPITAL PROJECTS FUND	**$20,213,873**

CAPITAL EQUIPMENT

Instructional & Student Services Division	
Non-Computer-Related Capital Equipment	
Scanner	$ 2,400
PACE Climate Survey Instrument	3,200
Digital camera package	1,850
24 computer lab workstations	12,000
Subtotal	**$ 19,450**
Computer-Related Capital Equipment	
24 Computers	$ 43,200
2 Network switches	7,000
Software for computer lab	4,000
Printer	5,000
Subtotal	**$ 59,200**
Total Instructional & Student Services Division	**$ 78,650**
Business Occupations Division	
Non-Computer-Related Capital Equipment	
9 Digital projection systems	$ 39,100
Subtotal	**$ 39,100**
Computer-Related Capital Equipment	
118 Computers	$ 298,000
Mobile computer lab	51,862
AS/400	60,000
3 Servers	12,000
4 Printers	16,000
Printing and publishing equipment	150,000
Software and upgrades	45,000
RAID (Redundant Array of Inexpensive Disk) Server	7,000
2 Harddrives for server	2,500
Subtotal	**$ 642,362**
Total Business Occupations Division	**$ 681,462**
Academic Support Division	
Non-Computer-Related Capital Equipment	
Adaptive equipment for students with disabilities	$ 6,000
Subtotal	**$ 6,000**
Computer-Related Capital Equipment	
68 Computers	$ 165,000
Software and upgrades	104,604
Subtotal	**$ 269,604**
Total Academic Support Division	**$ 275,604**
Industrial Occupations Division	
Non-Computer-Related Capital Equipment	
Modify weld shop grinding booths	$ 12,500
10 Pulse oximeters	15,000
7 Video projection units	30,500
Intercom system for paint booth	6,000
59 Lab volt boards	20,000
4 80% furnaces	2,100

Capital Equipment (continued)

Industrial Occupations Division (continued)

4-wheel computerized alignment system and rack	$ 35,000
NC Cut-off band saw	23,000
7 CAD furniture stations	4,000
Mezzanine storage unit	20,000
3 Data collection unit	4,500
2 14" engine lathes	28,000
Island freezer with compressor	6,000
2 classroom projectors	12,000
Robot	10,000
23 Oscilloscopes and signal generators	16,500
Plasma cutting machine	1,250
3 Model 511 Toshiba projectors	18,000
Rail system for clamping/holding work pieces	7,000
Floral cooler	3,500
6 Low-end base copy machine units	9,300
Hydraulic servo trainer	15,000
Two-temperature freezer case	5,000
GMAW/FCAW/SMAW power source dual feed with DRO	5,400
6 Cooling equipment	4,200
Brinell hardness tester	7,500
Air handler with heat coil	750
Laser interface interferometer system	35,000
Mechanical system lab equipment	20,000
Bridgeport milling machine w/DRO mount	15,000
19 Student and instructor workstations	13,300
Cannon vizcam 1000	995
Mitsubishi model FX-10 submersible wire EDM	145,000
Hampden H-GHT-1 gas heat trainer	4,000
Instrument package for data acquisition	7,000
6 Monitor/VCR units	3,000
GTAW/SMAW with pulse and accessories	4,400
Hampden H-03D-2 oil burner trainer	6,000
3 Fiber optics splicing kits	6,000
4 Biax power scrapers	8,000
Oil-less recovery unit	2,000
Optical comparator	10,000
Bridgeport EZ-Trak milling machine	26,000
2 Mobile directional control valves	3,000
Measuring instruments for metrology	2,500
3 Frame relay ATM switches	15,000
CNC auto 1" band saw	10,000
Cabinets for S-103	11,100
2 Biax power flakers	3,400
CPO 273 series cold saw	5,039
CNC machining center	90,000
Subtotal	**$ 767,734**

Computer-Related Capital Equipment

AutoCAD consortium fee	$ 15,000
Graphical programming software	6,538
79 Computers	195,050
Automotive technology software upgrades	20,000
Software	10,800
3 Total station instruction surveying	21,000
D server	4,000

Capital Equipment (continued)

Industrial Occupations Division (continued)	
Bar code software	$ 8,500
Color plotter	6,000
8 Printers	9,900
UNIX operating system software	3,000
Microhous technical library	800
Subtotal	**$ 300,588**
Total Industrial Occupations Division	**$1,068,322**
Service & Health Occupations Division	
Non-Computer-Related Capital Equipment	
6 SCBA air cylinders	$ 4,950
Classroom projection unit	4,000
Cardiopulmonary resuscitation manikin	2,999
Orth instrument set	15,000
4 X-ray boxes	4,000
Ladder training prop	10,000
2 Live skull heads	7,000
Camcorder and tripod	1,000
Cystoscopy instrument set	8,000
2 Mannequins	8,580
2 2-door refrigerators	12,454
Firearms training system	60,000
Pumper fire engine	230,000
4 Restorative sets	4,000
2 Self-contained breathing apparatus	3,600
2 Centrifuges	3,300
Consew upholstery sewing machine	2,000
Video camera	1,000
2 Cavitrons	5,000
2 Cavijets	5,000
Defibrillation trainers	800
Subtotal	**$ 392,683**
Computer-Related Capital Equipment	
ATL equipment	$ 6,400
20 Computers	71,000
3 Printers	4,850
Interactive computer software	10,000
Subtotal	**$ 92,250**
Total Service & Health Occupations Division	**$ 484,933**
General Education & Student Services Division	
Non-Computer-Related Capital Equipment	
5 Modular workstations	$ 13,100
Microbiology/histology slide set	1,200
Scantron	3,700
Baseball/golf net	7,000
Vascular system model	3,900
Spectrophotometer	1,800
Electrostatic system equipment	1,448
Multimedia support core courses	5,000
Multimedia support for Strands	24,000
Human musculature model	6,475

Capital Equipment (continued)

General Education & Student Services Division (continued)	
Smith weight machine	$ 2,500
Video series – Living Body	950
2 Human heart models	1,800
Subtotal	**$ 72,873**
Computer-Related Capital Equipment	
19 Computers	$ 47,777
Software upgrades	1,600
Panaboard wall mount	1,782
Video projector and peripherals	8,000
Printer	1,800
Subtotal	**$ 60,959**
Total General Education & Student Services Division	**$ 139,832**
Instructional Resources Division	
Non-Computer-Related Capital Equipment	
WISPALS TAOS licenses	$ 14,110
Non-linear video editing system	20,000
Distance education classroom	39,000
Video shelving unit	950
Reader/printer	7,500
WTCN meeting room	34,700
Fax/scanner/copier	5,500
Subtotal	**$ 121,760**
Computer-Related Capital Equipment	
49 Computers	$ 113,722
Video computer workstation	2,450
2 Printers	9,800
Teacher Innovation Center equipment	17,500
Subtotal	**$ 143,472**
Total Instructional Resources Division	**$ 265,232**
Admissions Division	
Computer-Related Capital Equipment	
Printer	$ 3,994
2 Computers	4,258
Subtotal	**$ 8,252**
Total Admissions Division	**$ 8,252**
College Development Division	
Non-Computer-Related Capital Equipment	
Digital camera with zoom and wide-angle lenses	$ 1,500
Subtotal	**$ 1,500**
Computer-Related Capital Equipment	
3 Photodiscs	$ 2,505
2 Computers	4,695
Subtotal	**$ 7,200**
Total College Development Division	**$ 8,700**

Capital Equipment (continued)

Administrative & Financial Services Division	
Non-Computer-Related Capital Equipment	
Cash register	$ 1,200
Ice maker	2,500
2 2-door refrigerators	4,000
Commercial microwave oven	1,500
2-door freezer	6,000
4 x 4 pickup with plow	22,000
2 Quincy air compressors	30,000
2 Passenger vans	44,000
HVAC upgrade	15,000
Water heater	1,500
Plotter	4,500
Subtotal	**$ 132,200**
Computer-Related Capital Equipment	
16 Computers	$ 39,600
Shipping system computer	5,225
Network replacements/improvements	50,000
File server	30,000
Telephone system improvements	12,000
Network backbone switches	150,000
Development and productivity software	6,816
Subtotal	**$ 293,641**
Total Administrative & Financial Services Division	**$ 425,841**
Office of the President's Division	
Non-Computer-Related Capital Equipment	
3 Overhead storage units	$ 910
Subtotal	**$ 910**
Computer-Related Capital Equipment	
4 Computers	$ 11,750
Software	800
Subtotal	**$ 12,550**
Total Office of the President's Division	**$ 13,460**
Other Capital Equipment	
Non-Computer-Related Capital Equipment	
Equipment acquisitions	$ 19,000
Technical reporting video series	19,000
Telecourse acquisitions	5,500
Instructional materials acquisitions	10,500
Subtotal Participation Project	**$ 54,000**
District Board Contingency Fund	$ 500,000
Subtotal District Board	**$ 500,000**
2 Multimedia projectors	$ 3,600
Electronic surveying transits	15,000
Electronic surveying levels	12,000
Distance education lab	33,248
Presentation system	7,500
Subtotal Grant-Funded Equipment	**$ 71,348**

Capital Equipment (continued)

Other Capital Equipment (continued)

Computer-Related Capital Equipment

2 NT network servers	$ 13,500
2 Oracle network servers	13,500
2 Printers	2,400
2 Computers	1,380
Subtotal Grant-Funded Equipment	**$ 30,780**
Total Other Capital Equipment	**$ 659,873**
TOTAL CAPITAL EQUIPMENT	**$4,000,000**

CAPITAL PROJECTS

Morris Street – Install Power Exhaust **$ 7,500**
Provides for a ventilation system in the garage for motor vehicle exhaust.

Operating impact – none anticipated.

Campus – Severe Weather Alert System **$ 15,000**
Provides for the replacement of our current interior weather alert system with an external omni-directional siren directly connected to LACS dispatch.

Operating impact – none anticipated.

S-203 – Fume Hood Venting **$ 20,000**
Provides for the separate venting of the fume hood in S-203 and additional cabinet vents in S-201 and S-203.

Operating impact – none anticipated.

Convert a General Classroom to an Electronic Classroom **$ 10,000**
Provides for the conversion of a general classroom to an electronic classroom with multimedia capabilities.

Operating impact - $5,000

SO-214 – Convert to Distance Learning Classroom **$ 10,000**
Provides for the conversion of a general classroom into a distance learning classroom.

Operating impact - $10,000

C-114 – Reconfiguration and Installation of Kitchen Equipment **$ 89,000**
Provides for the installation of kitchen equipment to create a demonstration environment for student training.

Operating impact – none anticipated.

Menomonee Falls Campus – Data Wiring **$ 2,800**
Provides data wiring for the remainder of the Menomonee Falls Learning Center.

Operating impact – none anticipated.

Parking Lot Resurfacing – Main Campus **$144,700**
Provides for the continuation of parking lot maintenance with resurfacing to lots 2, 3, 4, 10, and 11.

Operating impact – possible savings on repair costs

Fire Training Area – Pump Replacement **$ 45,000**
Provides for complete pump replacement to provide a reliable water supply for the Fire Training Grounds.

Operating impact – none anticipated.

Fire Tower – Structural Repairs **$ 70,000**
Provides for major structural and brick repair to the Fire Tower to extend its life.

Operating impact – reduction in repair costs possible

Capital Projects (continued)

L-101/101A – Installation of Blinds **$ 800**
Provides replacement of deteriorating draperies with vertical blinds.

Operating impact – none anticipated.

BO-218 – Tile Installation **$ 1,800**
Provides replacement of permanently soiled carpeting in a sink/storage area with quarry tile.

Operating impact – none anticipated.

Commons – Carpet Removal/Tile Installation **$ 7,000**
Provides for the replacement of permanently soiled carpeting in the upper Commons hallway with vinyl tile.

Operating impact – none anticipated.

I-119A/B – Renovations for New Technology/Network Lab **$ 45,000**
Provides for the reallocation of space to accommodate three technology/network labs to permit a wide variety of microcomputer, network/telecommunications training classes.

Operating impact - $10,000

I-101 – Installation of Garage Door Opener **$ 1,200**
Provides for the installation of an electric garage door opener for the overhead door in the Weld Shop.

Operating impact – none anticipated.

I-105 – Raise Heating Unit/Modify Overhead Doors **$ 11,000**
Permits raising the heating unit to allow unobstructed crane operation and for the installation of roll-up doors.

Operating impact – none anticipated.

L-107A – Renovations/Electrical Upgrade **$ 1,200**
Permits the reconfiguration of the darkroom and office space to meet storage needs and to provide a more functional working environment.

Operating impact – none anticipated.

Pewaukee Campus Entry – Install Sprinkler System **$ 10,000**
Provides for the installation of a sprinkler system at the main entrance of the College.

Operating impact – possible increase in utility costs.

Commons – Construct Reception Desk **$ 6,000**
Permits the construction of a reception desk to be located in the first floor lobby of the Commons Building.

Operating impact – none anticipated.

Capital Projects (continued)

Commons – Installation of Display Window **$ 900**

Provides for the installation of a display window in the hallway of the lower Commons Building for promoting programs in Hospitality/Culinary Arts.

Operating impact – none anticipated.

C-121 – Install Extraction Vent in Classic Room **$ 1,100**

Provides for the installation of an extraction vent above the ice machine in the Classic Room to reduce potential for overheating.

Operating impact – none anticipated.

Waukesha Campus – Remodel East Side **$500,000**

Permits renovations to the East Side of the building and brings to conclusion remodeling of the Waukesha Campus.

Operating impact – possible increase or decrease in utility costs.

TOTAL CAPITAL PROJECTS (Regular Operations) **$1,000,000**

REFERENDUM-RELATED CAPITAL PROJECTS

On April 6, 1999, the voters approved a $26,300,000 referendum for new construction and infrastructure improvements. Below are the capital projects that were approved as a result of the referendum:

Health Center & Addition to Service Occupations
Allows for the construction of a new Health Center and addition to the Service Occupations Building in order to expand and modernize health-related and protective service programs such as nursing, law enforcement, surgical technician, firefighting, medical assistant, emergency medical technician, and nursing assistant.

	1999/00	2000/01	2001/02
Construction costs	*4,400,000*	*0*	*0*
Equipment/furniture costs	*821,000*	*0*	*0*
Operating costs	*55,000*	*401,145*	*420,000*

Construction is expected to start October, 1999, with occupancy expected August, 2000, and it will add 38,338 sq ft.

Printing/Publishing
Allows for the construction of a new printing/publishing building in order to conduct printing, publishing, graphic arts, and construction technology programs.

	1999/00	2000/01	2001/02
Construction costs	*4,400,000*	*1,000,000*	*0*
Equipment/furniture costs	*0*	*1,392,000*	*0*
Operating costs	*54,000*	*440,844*	*460,000*

Construction is expected to start February, 2000, with occupancy expected December, 2000, and it will add 50,302 sq ft.

Technology Center
Allows for the construction of a technology center to house centralized open computer labs, library, business community resources, admissions, registration, financial aid, on-campus food service, and student commons.

	1999/00	2000/01	2001/02
Construction costs	*2,000,000*	*10,300,000*	*200,000*
Equipment/furniture costs	*0*	*2,530,000*	*268,000*
Operating costs	*0*	*0*	*817,931*

Construction is expected to start May, 2000, with occupancy expected August, 2001, and it will add 104,878 sq ft.

Infrastructure & Heat Plant Expansion
Allows for the upgrading and improvement of infrastructure in such areas as the heat plant, fire safety devices, electrical circuitry, cooling and water lines, data cabling, and more.

	1999/00	2000/01	2001/02
Construction costs	*2,299,800*	*540,200*	*0*
Fixed equipment	*800,200*	*159,800*	*0*
Equipment/furniture costs	*366,800*	*193,200*	*0*
Operating costs	*0*	*1,140,080*	*1,160,000*

Construction is expected to start October, 1999, with completion expected October, 2000, and it will add 1,200 sq ft.

REFERENDUM-RELATED CAPITAL EQUIPMENT

Fixed Equipment	
300 Ton chiller	$ 110,000
200 HP boiler	75,000
Johnson Controls metasys	100,000
Keying system upgrade	75,000
Fire alarm expansion	108,000
Primary transformer	75,000
4 Primary switchgear	80,000
2 Floor scrubbers	14,000
6 Janitor closet set-ups	13,200
Generator	150,000
Total Fixed Equipment	**$ 800,200**
Capital Equipment	
Non-Computer-Related Capital Equipment	
Nursing, health, fire, & police furniture/equipment	$ 821,000
Telephone switch tower expansion	30,000
15 Analog/digital line cards	37,500
Telephone cross connect panels	50,000
Telephone/data jacks	33,800
Subtotal	**$ 972,300**
Computer-Related Capital Equipment	
Main network switch upgrade or replace	$ 150,000
Printing building network switch equipment	35,000
Service/Health building network switch upgrade	30,500
Subtotal	**$ 215,500**
Total Capital Equipment	**$1,187,800**
Total Referendum-Related Capital Equipment	**$1,988,000**

Debt Service Fund

WAUKESHA COUNTY TECHNICAL COLLEGE

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DEBT SERVICE FUND
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
Local Government	$ 3,694,179	$ 3,834,558	$ 3,834,558	$ 7,265,396	$ 3,430,838	89.47%
Investment Income	$ 56,041	$ 40,000	$ 40,000	$ 50,000	$ 10,000	25.00%
Total Revenue	$ 3,750,220	$ 3,874,558	$ 3,874,558	$ 7,315,396	$ 3,440,838	88.81%
Principal	$ 4,118,821	$ 3,505,906	$ 3,505,906	$ 5,575,000	$ 2,069,094	59.02%
Interest	$ 355,306	$ 351,652	$ 351,652	$ 1,713,396	$ 1,361,744	387.24%
Other Expenditures	$ 29,642	$ 35,000	$ 35,000	$ 45,000	$ 10,000	28.57%
Total Expenditures	$ 4,503,769	$ 3,892,558	$ 3,892,558	$ 7,333,396	$ 3,440,838	88.40%

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs.

Due to the successful passage of a $26,300,000 referendum, the debt service budget for 1999/00 has been increased substantially. WCTC plans on paying off its referendum-related debt within a ten-year time period. The debt will be structured in such a way that, after this first year, ongoing debt and referendum debt will only need an increase to the tax levy in the Debt Service Fund of 5% per year for the next ten years.

DEBT SERVICE FUND

Debt service policy

WCTC issues general obligation bonds (GOB) or promissory notes to pay for capital projects (new construction, remodeling, and site improvements) and capital equipment purchases only. WCTC structures its debt to maintain a stable tax levy within the Debt Service Fund and to borrow less than $5,000,000 within a year unless the borrowing is related to a referendum. WCTC looks to repay its debt within three to five years for capital equipment borrowings and three to seven years for capital project borrowings. Referendum borrowings would be repaid within ten to twenty years.

What is considered a capital project or capital equipment purchase?

Equipment is considered to be capital if it has a value of $500 or more and a useful life of two years or more. This standard has been set by the Wisconsin Technical College System Board. Capital projects consist of new construction, building remodeling, site improvements, land purchases, and land improvements.

Restrictions on borrowing and capital projects

For each general obligation bond or promissory note issued without a referendum, WCTC cannot:

- Issue more than $500,000 for building improvements, new construction, or land purchases
- Issue more than $500,000 for site improvements
- There is no limit on capital equipment

WCTC cannot issue more than $500,000 in general obligation bonds or promissory notes for new construction or land purchases within a two year period without a referendum.

Financial accountability

As a result of its fiscal policies, its sound financial position, and its long-range plans as well as being under its operational mill rate limit, WCTC was able to improve its bond rating from a Aa1 to a Aaa bond rating in June, 1994. WCTC's bond rating has been maintained at Aaa.

Legal debt margin

Per Wisconsin State Statute 67.03(1), WCTC's aggregate indebtedness may not exceed 5% of the equalized value of the taxable property located in WCTC's taxing district and its bonded indebtedness may not exceed 2% of equalized valuation. The maximum bonded indebtedness of WCTC for 1999/00 is $40,297,006 compared to the 2% limit, based on a 5% growth in equalized valuation, of approximately $530,908,964. Historically WCTC has utilized less than 3% of its maximum bonded indebtedness potential, but the referendum impact will put us around 7.5%.

Equalized valuation (1998/99 actual)	$25,281,379,247
Growth factor	1.05
Equalized valuation (1999/00 projected)	$26,545,448,209
Bonded indebtedness may not exceed 2%	.02
Maximum bonded indebtedness	$ 530,908,964

For 1999/00 WCTC plans to issue $5,000,000 in debt to be used for capital projects/equipment for ongoing operations plus $26,300,000 from an approved $26,300,000 referendum along with $3,130,000 of an anticipated $5,660,000 for referendum-related capital equipment.

Debt Service Fund (continued)

Referendum planning

In December, 1998, the WCTC District Board approved asking the voters to approve a $26,300,000 referendum package on April 6, 1999, for construction of new facilities and improvements to existing infrastructures, which voters did approve. The first borrowing would take place during August, 1999. Construction is planned to span three fiscal years. The proposed repayment schedule is projected to be:

	Principal	Interest	Total
1999/00	2,150,000	1,135,125	3,285,125
2000/01	960,000	1,065,150	2,025,150
2001/02	1,250,000	1,015,425	2,265,425
2002/03	1,700,000	949,050	2,649,050
2003/04	2,000,000	864,000	2,864,000
2004/05	2,040,000	774,900	2,814,900
2005/06	3,565,000	648,788	4,213,788
2006/07	3,830,000	482,400	4,312,400
2007/08	4,260,000	300,375	4,560,375
2008/09	4,545,000	102,263	4,647,263
Total	**26,300,000**	**7,337,476**	**33,637,476**

Assuming a 5% increase in equalized valuation annually, the average impact on a $150,000 home for this ten year period would be $14.92 annually.

In addition to the referendum-related capital costs, it is anticipated WCTC would borrow an additional $5,660,000 for equipment related to the new construction. The anticipated debt structure for these additional borrowings are projected to be:

	Principal	Interest	Total
2000/01	1,200,000	227,700	1,427,700
2001/02	1,200,000	173,700	1,373,700
2002/03	1,000,000	124,200	1,124,200
2003/04	1,000,000	79,200	1,079,200
2004/05	1,260,000	28,350	1,288,350
Total	**5,660,000**	**633,150**	**6,293,150**

During the five years of this borrowing, the owner of a $150,000 house would see an increase of approximately $6.18 per year for this borrowing, assuming a 5% increase in equalized valuation each year. When spread out over the ten year period, the impact of this borrowing on an owner of a $150,000 home is projected to be $3.09 annually.

In addition to the above borrowings, it is anticipated that operational costs would also increase. The impact on a taxpayer of a $150,000 home would be approximately $13.24 annually. The total impact to an owner of a $150,000 home is projected to be an average of $31.25 annually.

Budget year debt planning

Based upon the dollars budgeted in the Capital Projects Fund, WCTC plans on borrowing $5,000,000 in general obligation promissory notes or bonds to pay for capital equipment and capital projects for ongoing activities. Assuming this borrowing would be issued on October 1, 1999, the projected repayment scheduled would be:

Debt Service Fund (continued)

	Principal	Interest	Total
1999/00	140,000	221,850	361,850
2000/01	1,275,000	190,013	1,465,013
2001/02	1,225,000	133,762	1,358,762
2002/03	1,140,000	80,300	1,220,300
2003/04	1,220,000	27,200	1,247,200
Total	**5,000,000**	**653,125**	**5,653,125**

This debt issuance will be structured such that it will fit into the existing debt structure requiring a maximum increase of 3.8% to the property tax levy requirements for the Debt Service Fund. It is anticipated that equalized valuations of property values will increase 5%. As a result, the owners of a $150,000 home should see a decrease in their property taxes of approximately $0.27 annually.

Long-term debt planning

Based upon the past trends of capital spending, it is anticipated that WCTC will continue to borrow $5 to $6.25 million per year for ongoing activities over the next ten years. It is anticipated that this debt can be structured in such a way as to keep the tax levy requirements for the Debt Service Fund relatively stable. It is anticipated that the ongoing and referendum debt needs will require an annual tax levy increase of less than 6%. Based upon assumptions of a 5% increase to equalized valuation during this timeframe, the impact to the taxpayer would be a minimal increase or a decrease in property tax payments for ongoing activities.

Assuming we can borrow the debt at 4.5% interest, we project that we can structure the future debt for ongoing operations in the following manner:

	Amount Borrowed	Principal	Interest	Total
2000/01	5,000,000	130,000	220,075	425,075
2001/02	5,250,000	505,000	444,038	949,038
2002/03	5,250,000	1,135,000	643,388	1,778,388
2003/04	5,500,000	2,920,000	799,651	3,719,651
2004/05	5,500,000	4,370,000	883,126	5,253,126
2005/06	5,750,000	4,670,000	938,475	5,608,475
2006/07	5,750,000	5,020,000	979,200	5,999,200
2007/08	6,000,000	4,735,000	1,029,713	5,764,713
2008/09	6,000,000	4,740,000	1,086,525	5,826,525
2009/10	6,250,000	5,410,000	1,139,401	6,549,401
2010/11	0	6,000,000	882,675	6,882,675
2010/12	0	6,365,000	604,463	6,969,463
2012/13	0	5,500,000	337,500	5,837,500
2013/14	0	3,500,000	135,000	3,635,000
2014/15	0	1,250,000	28,125	1,278,125
Total	**56,250,000**	**56,250,000**	**10,153,355**	**66,403,355**

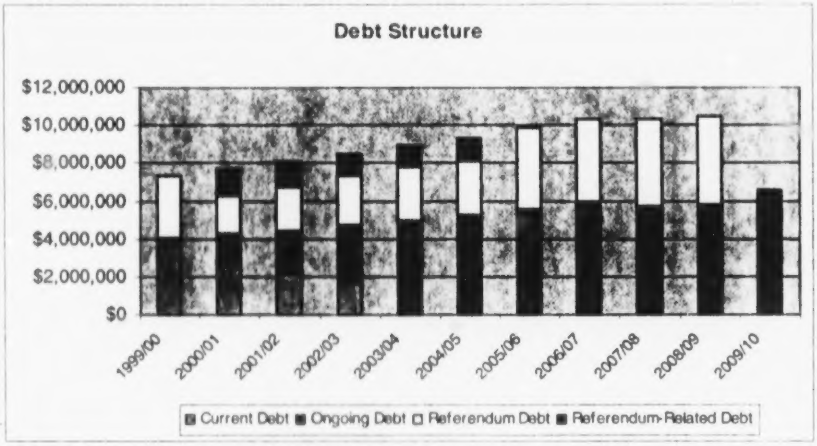
The amount borrowed is only shown for the next ten years. There will be future borrowings after that using the same trend pattern.

Impact of borrowings – The total picture

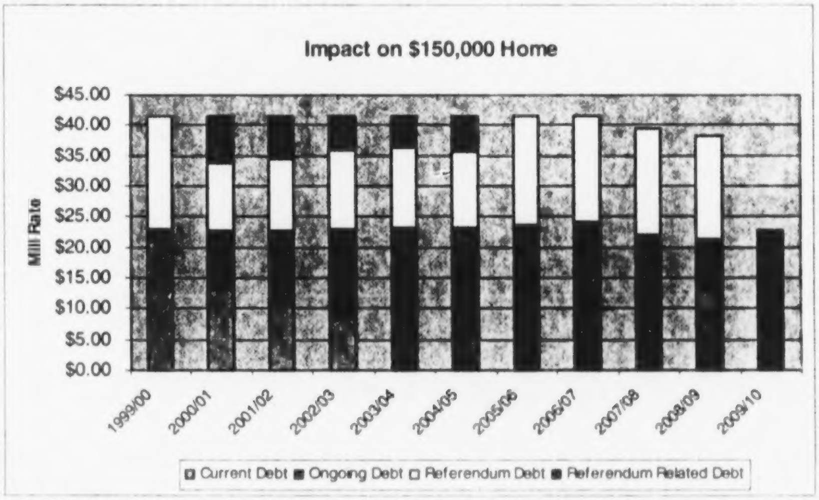
The following schedule consolidates the projected debt schedules for the referendum borrowing, referendum-related capital costs, and debt needed for ongoing operations. Based upon this schedule, WCTC will need a larger tax levy increase for 1999/00, but future years the tax levy increase for the entire debt package is anticipated to be less than 6% per year.

Debt Service Fund (continued)

	Current Debt	Ongoing Debt	Referendum Debt	Referendum-Related Debt	Total
1999/00	3,685,173	361,850	3,285,125	0	7,332,148
2000/01	2,428,484	1,817,088	2,025,150	1,427,700	7,698,422
2001/02	2,136,670	2,307,800	2,265,425	1,373,700	8,083,595
2002/03	1,713,862	2,998,688	2,649,050	1,124,200	8,485,800
2003/04	0	4,966,851	2,864,000	1,079,200	8,910,051
2004/05	0	5,253,126	2,814,900	1,288,350	9,356,376
2005/06	0	5,608,475	4,213,788	0	9,822,263
2006/07	0	5,999,200	4,312,400	0	10,311,600
2007/08	0	5,764,713	4,560,375	0	10,325,088
2008/09	0	5,826,525	4,647,263	0	10,473,788
2009/10	0	6,549,401	0	0	6,549,401
Total	**9,964,189**	**47,453,717**	**33,637,476**	**6,293,150**	**97,348,532**



As you can see from the chart below, we are planning on structuring the debt in order to maintain a stable mill rate for the taxpayer. The following graph shows the impact on a taxpayer of a $150,000 home.



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SCHEDULE OF LONG-TERM DEBT AS OF JUNE 30, 1999

General obligation promissory notes ($500,000) issued December 1, 1989, to finance equipment and remodeling projects over 10 years at 5.8% to 8.0% interest with First Wisconsin National Bank:

	Principal	Interest	Total
1999/00	50,000	1,550	51,550

General obligation promissory notes ($3,180,000) issued June 1, 1993, to advance refund $2,515,000 of outstanding notes and to finance continuing expenditures on equipment and construction, remodeling and improvement projects ($665,000) over 7 years at 2.6% to 4.0% with First Wisconsin Bank:

	Principal	Interest	Total
1999/00	315,000	12,600	327,600

General obligation promissory notes ($2,700,000) issued October 1, 1996, to finance fiscal year 1996/97 remodeling projects and capital equipment over 4 years at 5.5% to 4.7% interest with Piper Jaffray, Inc.:

	Principal	Interest	Total
1999/00	450,000	21,150	471,150

General obligation promissory notes ($690,000) issued May 1, 1997, to finance fiscal year 1996/97 remodeling and site improvement projects over 3 years at 4.55% to 4.75% interest with Piper Jaffrey, Inc.:

	Principal	Interest	Total
1999/00	235,000	11,163	246,163

General obligation promissory notes ($570,000) issued June 15, 1997, to finance fiscal year 1996/97 remodeling and site improvement projects over 5 years at 4.9% to 4.45% interest with Robert W. Baird & Co., Inc.:

	Principal	Interest	Total
1999/00	115,000	16,187	131,187
2000/01	120,000	10,783	130,783
2001/02	125,000	5,562	130,562
Total	**360,000**	**32,532**	**392,532**

General obligation promissory notes ($3,180,000) issued November 1, 1997, to finance fiscal year 1997/98 capital equipment ($3,100,000) remodeling and site improvement projects ($80,000) over 3 years at 4.5% to 4.1% interest with Shockley Erley & Co.:

	Principal	Interest	Total
1999/00	1,665,000	68,265	1,733,265

General obligation promissory notes ($560,000) issued June 1, 1998, to finance fiscal year 1997/98 remodeling and site improvement projects over 2 years at 4.1% to 4.15% interest with Banc One Capital Markets, Inc.:

	Principal	Interest	Total
1999/00	275,000	23,103	298,103
2000/01	285,000	11,827	296,827
Total	**560,000**	**34,930**	**594,930**

Schedule of Long-Term Debt as of June 30, 1999 (continued)

General obligation promissory notes($500,000) issued August 1, 1998, to finance a fiscal year 1998/99 building addition over 4 years at 4.40% to 4.10% interest with Robert W. Baird & Co.:

	Principal	**Interest**	**Total**
1999/00	120,000	21,158	141,158
2000/01	120,000	15,877	135,877
2001/02	125,000	10,598	135,598
2002/03	135,000	5,535	140,535
Total	**500,000**	**53,168**	**553,168**

General obligation promissory notes ($4,935,000) issued October 1, 1998, to finance fiscal year 1998/99 capital equipment ($3,700,000), building remodeling and improvements ($260,000), and site improvements ($975,000) over 4 years at 3.85% interest with AG Edwards:

	Principal	**Interest**	**Total**
1999/00	0	284,997	284,997
2000/01	1,675,000	189,997	1,864,997
2001/02	1,745,000	125,510	1,870,510
2002/03	1,515,000	58,327	1,573,327
Total	**4,935,000**	**658,832**	**5,593,831**

SUMMARY SCHEDULE OF LONG-TERM DEBT AS OF JUNE 30, 1999

	Principal	**Interest**	**Total**
1999/00	3,225,000	460,173	3,685,173
2000/01	2,200,000	228,484	2,428,484
2001/02	1,995,000	141,670	2,136,670
2002/03	1,650,000	63,862	1,713,862
Total	**9,070,000**	**894,189**	**9,964,189**

NOTES PAGE

This page is available for any notes you would like to make.

Enterprise Fund

WAUKESHA COUNTY TECHNICAL COLLEGE

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ENTERPRISE FUND
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
Cost of Goods Sold	$ 2,110,796	$ 2,171,989	$ 2,171,989	$ 2,458,584	$ 286,595	13.20%
Total Revenue	$ 2,110,796	$ 2,171,989	$ 2,171,989	$ 2,458,584	$ 286,595	13.20%
Salaries	$ 475,222	$ 474,547	$ 474,547	$ 499,861	$ 25,314	5.33%
Fringe Benefits	$ 119,560	$ 140,901	$ 140,901	$ 142,119	$ 1,218	0.86%
Cost of Goods Sold	$ 1,385,953	$ 1,421,471	$ 1,421,471	$ 1,610,119	$ 188,648	13.27%
Operating Expenditures	$ 125,372	$ 143,958	$ 143,958	$ 182,809	$ 38,851	26.99%
Total Expenditures	$ 2,106,107	$ 2,180,877	$ 2,180,877	$ 2,434,908	$ 254,031	11.65%

The Enterprise Fund is used to record revenues and expenses related to rendering services to students, faculty, staff, and the community. These funds are intended to be self-supporting and are operated in a manner similar to private business where the intent is that all costs, including depreciation expense, of providing certain goods and services to students and other aforementioned parties is recovered primarily through user charges. These services complement the educational and general objectives of WCTC.

The main enterprise activities that WCTC operates are the Bookstore; Tiny Tech, which is a child care facility; and the Classic Room, which is a restaurant-type activity. In addition to these main activities, WCTC operates minor enterprises such as Auto Body and Customer Assistance (i.e. auto body work, painting of cars, auto parts).

This budget was built based upon projected activity levels. The Bookstore budget is assuming a 3% net profit.

TINY TECH
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
Sales Revenue	$ 264,244	$ 301,500	$ 301,500	$ 312,500	$ 11,000	3.65%
Total Revenue	$ 264,244	$ 301,500	$ 301,500	$ 312,500	$ 11,000	3.65%
Salaries	$ 204,052	$ 196,966	$ 196,966	$ 229,190	$ 32,224	16.36%
Fringe Benefits	$ 59,735	$ 70,540	$ 70,540	$ 65,760	$ (4,760)	-6.78%
Cost of Goods Sold	$ 780	$ 6,000	$ 6,000	$ 6,000	$ -	0.00%
Operating Expenditures	$ 15,344	$ 12,000	$ 12,000	$ 11,550	$ (450)	-3.75%
Total Expenditures	$ 279,911	$ 285,506	$ 285,506	$ 312,500	$ 26,994	9.45%
Net Profit	$ (15,667)	$ 15,994	$ 15,994	$ -	$ (15,994)	-100.00%

Tiny Tech is a child care center operated by WCTC for use by students and staff. This child care center is also open to the public, if there are openings. Students in the Child Care Program at WCTC can get on-the-job experience by by working at Tiny Tech. Staff at Tiny Tech are constantly looking at ways to improve their services and staffing and staffing patterns in order to break even and/or make a profit.

Tiny Tech sets its rates to be affordable for WCTC students, but at the same time keeping in mind rates of other child care centers so as not to compete with private industry. Unlike many child care centers, students are allowed to use the center for the hours they are in class rather than having to have their child(ren) in the center for the entire day. As a result, this causes staffing problems since there are peaks and valleys throughout the day in the number of children in the center.

BOOKSTORE
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
Sales Revenue	$ 1,702,281	$ 1,721,400	$ 1,721,400	$ 1,948,630	$ 227,230	13.20%
Total Revenue	$ 1,702,281	$ 1,721,400	$ 1,721,400	$ 1,948,630	$ 227,230	13.20%
Salaries	$ 233,154	$ 232,130	$ 232,130	$ 230,752	$ (1,378)	-0.59%
Fringe Benefits	$ 56,143	$ 65,677	$ 65,677	$ 73,304	$ 7,627	11.61%
Cost of Goods Sold	$ 1,283,741	$ 1,312,018	$ 1,312,018	$ 1,483,141	$ 171,123	13.04%
Operating Expenditures	$ 78,413	$ 102,600	$ 102,600	$ 98,300	$ (4,300)	-4.19%
Total Expenditures	$ 1,651,451	$ 1,712,425	$ 1,712,425	$ 1,885,497	$ 173,072	10.11%
Net Profit	$ 50,830	$ 8,975	$ 8,975	$ 63,133	$ 54,158	603.43%

The Bookstore is available to staff, students, and others who desire to purchase books for classes, supplies, or other items available from the Bookstore. The Bookstore budget was developed with a goal of a 3% profit margin.

Profits from the prior year are analyzed by Bookstore staff and a determination is made on whether to retain those profits within the Bookstore enterprise to be used for subsequent needs of the Bookstore or to donate some of those profits to other activities on campus (I.e. transfer funds to Tiny Tech, use some of the funds to pay for students or instructors to travel abroad to learn how things are done in other countries, to provide funds in the form of a scholarship for books for students). If a decision is made to use some of the Bookstore retained earnings for other purposes, a budget amendment is processed during the following year.

CLASSIC ROOM
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
Equipment Sales	$ 330	$ -	$ -	$ -	$ -	0.00%
Sales Revenue	$ 20,128	$ 31,800	$ 31,800	$ 30,800	$ (1,000)	-3.14%
Total Revenue	$ 20,458	$ 31,800	$ 31,800	$ 30,800	$ (1,000)	-3.14%
Salaries	$ 58	$ -	$ -	$ -	$ -	0.00%
Fringe Benefits	$ 12	$ -	$ -	$ -	$ -	0.00%
Loss on Equip Sales	$ 30,202	$ -	$ -	$ -	$ -	0.00%
Cost of Goods Sold	$ 21,310	$ 20,478	$ 20,478	$ 20,478	$ -	0.00%
Operating Expenditures	$ 3,520	$ 3,983	$ 3,983	$ 2,983	$ (1,000)	-25.11%
Total Expenditures	$ 55,102	$ 24,461	$ 24,461	$ 23,461	$ (1,000)	-4.09%
Net Profit	$ (34,644)	$ 7,339	$ 7,339	$ 7,339	$ -	0.00%

For a number of years, WCTC operated an on-campus cafeteria as well as a Classic Room operation. The Classic Room is a restaurant-type operation which allows the students in the Hospitality/Culinary Arts program to get some on-the-job experience of how to run an operation. During the semester, the Classic Room is open a couple of days a week for lunch for staff, students, and the public to enjoy a meal prepared by students. A decision was made a few years ago to discontinue in-house cafeteria services and to contract these services out. As a result, the equipment used in the cafeteria was liquidated in 1997/98, thus resulting in a loss for this enterprise for that year.

LASER CENTER
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
Sales Revenue	$ 60,368	$ 37,000	$ 37,000	$ 55,452	$ 18,452	49.87%
Total Revenue	$ 60,368	$ 37,000	$ 37,000	$ 55,452	$ 18,452	49.87%
Salaries	$ 37,775	$ 45,451	$ 45,451	$ 39,919	$ (5,532)	-12.17%
Fringe Benefits	$ 3,657	$ 4,684	$ 4,684	$ 3,055	$ (1,629)	-34.78%
Operating Expenditures	$ 25,286	$ 19,086	$ 19,086	$ 12,478	$ (6,608)	-34.62%
Total Expenditures	$ 66,718	$ 69,221	$ 69,221	$ 55,452	$ (13,769)	-19.89%
Net Profit	$ (6,350)	$ (32,221)	$ (32,221)	$ -	$ 32,221	-100.00%

The Laser Center is a newer enterprise activity. The Laser Center was started about three years ago to show businesses and industry how laser technology works, how it could be useful to them in their business and to provide services to small businesses. Any instructional training relating to the use of laser technology is recorded in the General Fund or Special Revenue Fund. Demonstrations to business and industry or any actual work performed for businesses in recorded in the enterprise fund.

It was anticipated that this enterprise activity may have a shortfall for the first three years of start up. Actual activity has resulted in a smaller shortfall than anticipated. It is anticipated that there will be no shortfall for 1999/00.

OTHER ENTERPRISE ACTIVITIES
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
Sales Revenue	$ 63,446	$ 80,289	$ 80,289	$ 105,202	$ 24,913	31.03%
Total Revenue	$ 63,446	$ 80,289	$ 80,289	$ 105,202	$ 24,913	31.03%
Salaries	$ 183	$ -	$ -	$ -	$ -	0.00%
Fringe Benefits	$ 14	$ -	$ -	$ -	$ -	0.00%
Cost of Goods Sold	$ 52,731	$ 80,289	$ 80,289	$ 105,202	$ 24,913	31.03%
Total Expenditures	$ 52,928	$ 80,289	$ 80,289	$ 105,202	$ 24,913	31.03%
Net Profit	$ 10,518	$ -	$ -	$ -	$ -	0.00%

WCTC operates a few minor enterprise activities, such as Customer Assistance, Auto Body, Dental Hygiene, etc. The Auto Body enterprise operation is run in conjunction with the Auto Body instructional program. The instructional program requires students to work on cars, either their own or an outside customers to paint the car or do other work on the car. Services to outside customers are run through the enterprise account since the customer is charged for the cost of supplies and labor just as they would be if they took their car in to be worked on. The Customer Assistance program is run similar to Auto Body except the Customer Assistance program focuses more on auto parts needed to repair cars for customers vs. painting of cars.

As part of the Dental Hygiene instructional program, students need to practice their skills. As a result, a dental hygiene clinic is used. Outside customers can come into this clinic to have work done on their teeth. Customers are charged a nominal fee for this activity. This activity is run through the enterprise fund.

Fiduciary Fund

WAUKESHA COUNTY TECHNICAL COLLEGE

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FIDUCIARY FUND
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
Local Government	$ 88,310	$ 89,999	$ 89,999	$ 93,419	$ 3,420	3.80%
State Aids	$ 283,987	$ 456,900	$ 225,000	$ 300,000	$ 75,000	33.33%
Other Student Fees	$ 196,991	$ 194,000	$ 226,500	$ 222,000	$ (4,500)	-1.99%
Institutional Revenue	$ 147,048	$ 304,083	$ 78,000	$ 79,530	$ 1,530	1.96%
Federal	$ 517,807	$ 1,976,307	$ 98,889	$ 102,640	$ 3,751	3.79%
Total Revenue	$ 1,234,143	$ 3,021,289	$ 718,388	$ 797,589	$ 79,201	11.02%
Salaries	$ 130,509	$ 156,669	$ 66,604	$ 73,167	$ 6,563	9.85%
Fringe Benefits	$ 19,030	$ 21,211	$ 19,396	$ 18,826	$ (570)	-2.94%
Operating Expenditures	$ 994,827	$ 2,843,013	$ 631,992	$ 705,200	$ 73,208	11.58%
Total Expenditures	$ 1,144,366	$ 3,020,893	$ 717,992	$ 797,193	$ 79,201	11.03%

The Fiduciary Fund is used to account for assets held by WCTC in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

WCTC acts as a trustee for student government, some financial aid programs, and the athletic program. WCTC acts as a fiscal agent for the Volunteer Service Organization, some financial aid programs, and some pass-through grants. In order to properly manage the agency accounts, WCTC has established budgets for these activities and has included them as part of the adopted budget. Based upon the auditor's recommendation, WCTC will internally use budgets for the agency activities, but they will no longer be part of the adopted budget.

STUDENT ASSOCIATION
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
Other Student Fees	$ 180,991	$ 177,000	$ 202,000	$ 202,000	$ -	0.00%
Other Institutional Revenue	$ 23,759	$ 17,000	$ 17,000	$ 17,000	$ -	0.00%
Total Revenue	$ 204,750	$ 194,000	$ 219,000	$ 219,000	$ -	0.00%
Salaries	$ 13,333	$ 7,628	$ 7,628	$ 7,257	$ (371)	-4.86%
Fringe Benefits	$ 2,849	$ 3,497	$ 3,497	$ 3,406	$ (91)	-2.60%
Operating Expenditures	$ 103,523	$ 182,479	$ 207,479	$ 207,941	$ 462	0.22%
Total Expenditures	$ 119,705	$ 193,604	$ 218,604	$ 218,604	$ -	0.00%

When students register for credit classes, they are charged an activity fee per credit. This activity fee is equal to 6% of the tuition rate rounded to the nearest nickel. This activity fee is collected on behalf of student government. The fees are placed into the Fiduciary Fund for Student Association. With the assistance and guidance of staff, student government determines how they would like to spend these funds to improve student life on campus. WCTC acts as a trustee of these funds.

ATHLETICS
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
Local Government	$ 44,449	$ 46,138	$ 46,138	$ 47,891	$ 1,753	3.80%
Other Student Fees	$ 16,000	$ 17,000	$ 24,500	$ 20,000	$ (4,500)	-18.37%
Institutional Revenue	$ 62,531	$ 61,000	$ 63,500	$ 62,530	$ (970)	-1.53%
Total Revenue	$ 122,980	$ 124,138	$ 134,138	$ 130,421	$ (3,717)	-2.77%
Salaries	$ 41,986	$ 58,933	$ 65,563	$ 65,910	$ 347	-100.00%
Fringe Benefits	$ 12,343	$ 14,714	$ 15,899	$ 15,420	$ (479)	-100.00%
Operating Expenditures	$ 56,397	$ 50,491	$ 52,676	$ 49,091	$ (3,585)	-6.81%
Total Expenditures	$ 110,726	$ 124,138	$ 134,138	$ 130,421	$ (3,717)	-2.77%

The Athletic program at WCTC has two components. The instructional component, which includes athletic-type courses that students enroll in, is recorded in the General Fund. The intramural portion of the Athletic program is included in the Fiduciary Fund. This portion of the program encompasses the various athletic teams and their competition with other schools. In addition to the athletic teams, this program also runs a Wellness/Fitness Center, whereby students, staff, and others can pay a membership fee to use the workout equipment.

In order to fund the Athletic program, fees are charged for admissions to games and concession items. Membership fees are charged for use of the Wellness/Fitness Center. Athletic staff and team members also raise funds through various fundraisers such as selling Entertainment Books and athletic wear. Students provide support for the athletic programs by using some of their student activity fee revenues to lend financial support to the Athletic program. The District supports this program by providing some tax dollars to cover the shortfall in revenues. The District only increased its share 3.8%. The Athletic staff and teams must generate enough other revenues to offset their costs.

FINANCIAL AID
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
Tax Levy	$ 43,861	$ 43,861	$ 43,861	$ 45,528	$ 1,667	3.80%
State Revenue	$ 283,987	$ 225,000	$ 225,000	$ 300,000	$ 75,000	33.33%
Institutional Revenue	$ 31	$ -	$ -	$ -	$ -	0.00%
Federal Revenue	$ 109,012	$ 1,778,889	$ 98,889	$ 102,640	$ 3,751	3.79%
Total Revenue	$ 436,891	$ 2,047,750	$ 367,750	$ 448,168	$ 80,418	21.87%
Salaries	$ 55,407	$ 65,000	$ 65,000	$ 65,000	$ -	0.00%
Financial Aid Awards	$ 367,237	$ 1,982,750	$ 302,750	$ 383,168	$ 80,418	26.56%
Total Expenditures	$ 422,644	$ 2,047,750	$ 367,750	$ 448,168	$ 80,418	21.87%

WCTC is a trustee for some financial aid programs (i.e. SEOG, WHEG, and College Work Study). WCTC is a fiscal agent for other financial aid programs (i.e. Stafford loans, Pell). Based upon auditor's recommendations, WCTC no longer includes the budgets for the agency accounts in its adopted budget.

The agency accounts use only balance sheet accounts (assets, liabilities, and fund balance). As a result, no budget needs to be established. Previously WCTC had been using a revenue and expenditure account during the year for ease of tracking and closing these accounts out to the balance sheet at year end. As a result, it used to include the related budget in the adopted budget.

VOLUNTEER SERVICE ORGANIZATION
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
Institutional Revenue	$ -	$ 226,083	$ -	$ -	$ -	0.00%
Total Revenue	$ -	$ 226,083	$ -	$ -	$ -	0.00%
Salaries	$ -	$ 25,108	$ -	$ -	$ -	0.00%
Fringe Benefits	$ -	$ 3,000	$ -	$ -	$ -	0.00%
Operating Expenditures	$ -	$ 197,975	$ -	$ -	$ -	0.00%
Total Expenditures	$ -	$ 226,083	$ -	$ -	$ -	0.00%

WCTC is the fiscal agent for the Volunteer Service Organization program, which is an organization that works with our students. In order to adequately track the activities for this program, WCTC uses revenue and expenditure accounts during the year. In order to monitor the various activities, WCTC establishes budgets for this program. In the past, WCTC has included this budget as part of its adopted budget. At year end WCTC closes out this program to the balance sheet, since it needs to be accounted for as an agency account. Due to recommendations of the auditors, WCTC has chosen not to include this budget as part of the adopted budget. WCTC will continue to use a budget internally for this program.

PASS-THROUGH GRANTS
BUDGET SUMMARY

	1997/98	1998/99		1999/00	Change from 1998/99 Budget	
	Actual	Adopted	Modified	Budget	$	%
State Revenue	$ -	$ 231,900	$ -	$ -	$ -	0.00%
Federal Revenue	$ -	$ 197,418	$ -	$ -	$ -	0.00%
Total Revenue	$ -	$ 429,318	$ -	$ -	$ -	0.00%
Pass-Through Grants	$ -	$ 429,318	$ -	$ -	$ -	0.00%
Total Expenditures	$ -	$ 429,318	$ -	$ -	$ -	0.00%

WCTC is regularly asked by the state and other funding agencies to act as fiscal agent for grant funds. WCTC needs to treat this activity as an agency fund. Due to the need to internally track the various activity in order to properly report the activity to the funding agency, WCTC records the activities during the year in revenue and expenditure accounts in the Fiduciary Fund and reclasses the activities to the proper balance sheet accounts at year end. In order to properly monitor these funding activities, WCTC establishes budgets for these grant activities. As a result, WCTC has included these budgets in its adopted budget in the past. Based upon recommendations of the auditors, WCTC is no longer including these budgets as part of the adopted budget. It will continue to establish budgets internally.

Appendix

WAUKESHA COUNTY TECHNICAL COLLEGE

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WAUKESHA COUNTY TECHNICAL COLLEGE
Notice of Public Hearing
July 1, 1999 - June 30, 2000

A public hearing on the proposed fiscal year 1999-00 budget for the Waukesha County Technical College will be held on June 8, 1999, at 5:30 p.m. in the Business Occupations Building, room BO123, of the Pewaukee Campus, 800 Main Street, Pewaukee, WI. The detailed budget is available for public inspection in the District's Business Office.

PROPERTY TAX AND EXPENDITURE HISTORY

Fiscal Year	Equalized Valuation (000 Omitted)	Mill Rate (2) Operational	Mill Rate (2) Debt Service	Total	Percent Inc/(Dec)
1995-96	$20,889,606	$1.28233	$0.16413	$1.44646	-4.06%
1996-97	$22,371,454	$1.24280	$0.15908	$1.40188	-3.08%
1997-98	$23,860,813	$1.20950	$0.15482	$1.36432	-2.68%
1998-99	$25,281,379	$1.18492	$0.15168	$1.33660	-2.03%
1999-00 (1) (4)	$26,545,448	$1.20094	$0.27370	$1.47464	10.33%

Fiscal Year (3)	Total Expenditures	Percent Inc/(Dec)	Property Tax Levy	Percent Inc/(Dec)	Tax on a $100,000 House
1995-96	$51,292,537	9.29%	$30,216,000	4.89%	$144.65
1996-97	$51,939,159	1.26%	$31,362,119	3.79%	$140.19
1997-98	$59,890,353	15.31%	$32,553,880	3.80%	$136.43
1998-99	$59,628,282	-0.44%	$33,790,927	3.80%	$133.66
1999-00 (4)	$79,902,149	34.00%	$39,144,953	15.84%	$147.46

BUDGET/FUND BALANCE SUMMARY - ALL FUNDS

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Proprietary Fund	Fiduciary Fund	Total
Tax Levy	28,915,997	2,880,141	0	7,265,396	0	93,419	39,154,953
Other Budgeted Revenues	13,600,862	2,624,693	635,873	50,000	2,458,584	679,170	20,049,182
Subtotal	42,516,859	5,504,834	635,873	7,315,396	2,458,584	772,589	59,204,135
Budgeted Expenditures	42,998,859	6,191,040	20,213,873	7,333,396	2,392,788	772,193	79,902,149
Excess of Revenues over Expenditures	(482,000)	(686,206)	(19,578,000)	(18,000)	65,796	396	(20,698,014)
Operating Transfers	(18,000)	0	0	18,000	0	0	0
Proceeds from Debt	0	0	34,430,000	0	0	0	34,430,000
Est Fund Balance 7/1/98	17,031,269	686,206	737,146	18,000	908,661	213,205	19,594,487
Est Fund Balance 6/30/99	16,531,269	0	15,589,146	18,000	974,457	213,601	33,326,473

(1)Equalized valuation is projected to increase 5% for fiscal year 1999-00

(2)The operational mill rate may not exceed 1.500 per s. 36.16 of the Wisconsin Statutes

(3)Fiscal years 1995-96 - 1997-98 represent actual amounts; 1998-99 is an estimate; and 1999-00 is the proposed budget

(4)On April 6,1999, the voters approved a $26,300,000 referendum for facility expansion. In addition, there will be an additional $5,660,000 needed for related furniture and equipment. The majority of this impact is included in the 1999/00 budget in the Capital Projects & Debt Service Funds

WAUKESHA COUNTY TECHNICAL COLLEGE
Notice of Public Hearing
Budget Summary - General Fund
Fiscal Year 1999-00

		1998-99				
	1997-98 Actual (4)	Adopted Budget	Modified Budget	Estimated Budget(5)	1999-00 Budget	
REVENUES						
Local Government	25,860,007	27,101,668	27,101,668	27,151,668	28,915,997	
State Aids	5,135,425	4,831,531	4,831,531	4,416,531	5,036,090	
Program Fees	4,257,962	4,256,541	4,256,541	4,350,525	4,629,078	
Material Fees	608,684	593,680	593,680	610,700	637,838	
Other Student Fees	433,975	366,250	367,689	370,599	383,000	
Institutional Fees	3,162,491	2,741,456	2,758,574	2,899,750	2,914,856	
Total Revenue	39,458,544	39,891,126	39,909,683	39,799,773	42,516,859	
EXPENDITURES						
Instruction	26,761,177	26,581,277	27,056,263	26,595,995	28,561,102	
Instructional Resources	1,154,957	1,129,228	1,206,283	1,203,899	1,220,833	
Student Services	3,577,787	3,910,899	3,844,701	3,645,856	3,946,059	
General Institutional	5,262,334	5,018,803	5,537,288	5,228,540	5,358,084	
Physical Plant	3,666,465	3,700,698	3,967,336	3,815,753	3,912,781	
Total Expenditures	40,422,720	40,340,905	41,611,871	40,490,043	42,998,859	
Net Revenue (Expenditures)	(964,176)	(449,779)	(1,702,188)	(690,270)	(482,000)	
OTHER SOURCES (USES)						
Operating Transfer In (Out)	(583,935)	(50,221)	(50,221)	(18,000)	(18,000)	
Total Sources (Uses)	(583,935)	(50,221)	(50,221)	(18,000)	(18,000)	
Total Resources (Uses)	(1,548,111)	(500,000)	(1,752,409)	(708,270)	(500,000)	
TRANSFERS TO (FROM) FUND BALANCE						
Reserve for Prepaids & Inventories	347,645	0	0	0	0	
Reserve for Operations	(857,314)	0	(934,980)	(933,084)	0	
Reserve for Post-Employment Sick Pay	4,271	0	0	0	0	
Reserve for Post-Employment Benefits	1,860,884	0	0	224,814	0	
Designed for Subsequent Years	(2,903,597)	(500,000)	(817,429)	0	(500,000)	
Total Transfers To (From) Fund Balance	(1,548,111)	(500,000)	(1,752,409)	(708,270)	(500,000)	
Beginning Fund Balance	19,287,650	16,361,447	17,739,539	17,739,539	17,031,269	
Ending Fund Balance	17,739,539	15,861,447	15,987,130	17,031,269	16,531,269	
EXPENDITURES BY FUND						% Change
General Fund	40,422,720	40,340,905	41,611,871	40,490,043	42,998,859	6.59%
Special Revenue Fund	5,926,743	5,964,536	6,008,498	5,562,662	6,191,040	3.80%
Capital Projects Fund	5,786,648	4,948,503	6,811,964	6,784,438	20,213,873	308.48%
Debt Service Fund	4,503,769	3,892,558	3,892,558	3,892,558	7,333,396	88.40%
Proprietary Fund	2,106,107	2,180,877	2,180,877	2,180,589	2,392,788	9.72%
Fiduciary Fund	1,144,366	3,020,893	717,992	717,992	772,193	-74.44%
Total Expenditures by Fund	59,890,353	60,348,272	61,223,760	59,628,282	79,902,149	32.40%
REVENUES BY FUND						
General Fund	39,458,544	39,891,126	39,909,683	39,799,773	42,516,859	6.58%
Special Revenue Fund	5,643,483	5,322,712	5,322,712	5,331,702	5,504,834	3.42%
Capital Projects Fund	204,809	81,850	85,850	86,100	635,873	676.88%
Debt Service fund	3,750,220	3,874,558	3,874,558	3,874,608	7,315,396	88.81%
Proprietary Fund	2,110,796	2,171,989	2,171,989	2,263,589	2,458,584	13.20%
Fiduciary Fund	1,234,143	3,021,289	718,388	718,388	772,589	-74.43%
Total Revenues by Fund	52,401,995	54,363,524	52,083,180	52,074,160	59,204,135	8.90%

(4)Actual is presented on a budgetary basis

(5)Estimate is based upon 9 months of actual and 3 months of estimate

DEGREE/ DIPLOMA PROGRAM OFFERINGS

Our offerings cover a wide spectrum in post-secondary education from Adult Basic Education to Technical Associate Degree Programs and many areas in between. We offer the following degree and diploma programs:

Academic Support Division
- Custodial Services

Across All Divisions
- Technical Studies—Journeyworker

Business Occupations Division
- Accounting
- Accounting Assistant
- Administrative Assistant—Secretarial
- Computer Information Systems—Microcomputer Specialist
- Computer Information Systems—Programmer Analyst
- Fashion Marketing
- Financial Planning Associate
- Insurance Services Associate
- International Trade Associate
- Marketing
- Mortgage Lending
- Printing and Publishing
- Property Appraisal/Assessment
- Property Management Associate
- Real Estate Brokerage
- Retail Management
- Supervisory Management

Industrial Occupations Division
- Architectural Drafting/Construction Technology
- Auto Body and Paint Technician
- Automotive Maintenance Technician
- Automotive Technology
- Computer Hardware Technician
- Electro-mechanical Technology
- Electronics
- Electronics/Telecommunications
- Electronic Servicing
- Industrial Engineering Technician
- Industrial Maintenance Mechanic
- Industrial Supervision
- Machine Tool Operation
- Machine Tooling Technics/Tool and Die
- Manufacturing Engineering Technician
- Materials Planning and Control Technician
- Mechanical Design and Computer Drafting
- Office Equipment Repair
- Quality Assurance Technician
- Welding

Service Occupations Division
- Alcohol and Other Drug Abuse Associate

Degree/Diploma Program Offerings

Service Occupations Division (continued)
- Central Service Technician
- Child Care Development
- Culinary Management
- Dental Assistant
- Dental Hygienist
- Emergency Medical Technician--Basic
- Emergency Medical Technician—Intermediate
- Fire Protection Technician (a)
- Food Service Production
- Health Unit Coordinator
- Hospitality and Tourism Management
- Instructional Assistant
- Interior Design
- Medical Assistant
- Medical Transcription
- Nursing
- Nursing Assistant
- Police Science Technology
- School Food Service Assistant
- Surgical Technician

Advanced Technical Certificates
- AS/400 Systems
- Desktop Publishing
- Governmental Accounting
- Importing
- I-NET—Intranet/Internet
- Networking
- Object-Oriented Programming
- Quality Improvement Process Specialist
- Telecommunications

WCTC also offers many non-degree program courses and seminars to meet the needs of businesses and citizens in the WCTC taxing district.

(a) This program is offered by Fox Valley Technical College in our District through a shared agreement.

PROGRAM ENROLLMENT STATISTICS

Student Headcount

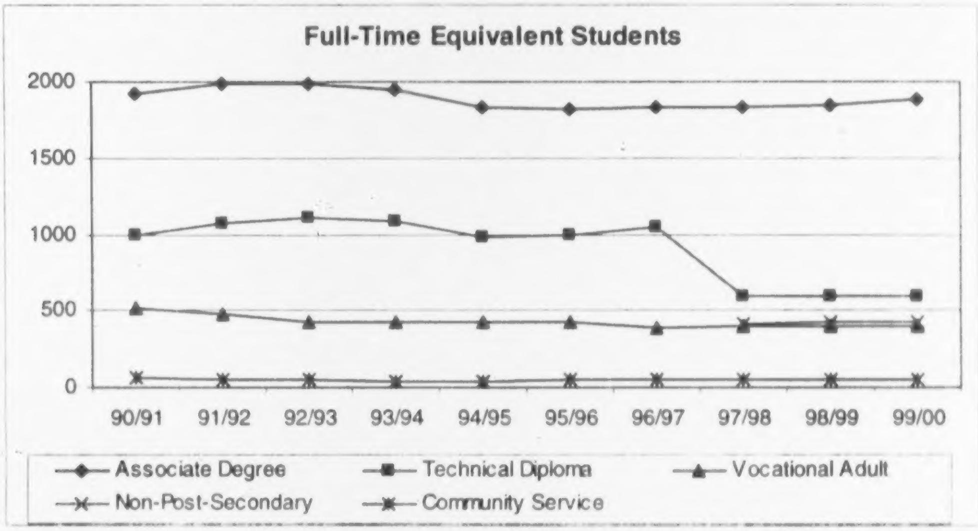
Year	Associate Degree	Technical Diploma	Vocational Adult	Non-Post-Secondary	Community Service	Transcripted Credit	Total
90/91	6,122	6,279	20,319	0	3,584	0	36,304
91/92	6,965	6,910	19,974	0	1,991	0	35,840
92/93	7,188	6,395	18,640	0	2,252	0	34,475
93/94	7,447	6,215	18,246	0	1,851	0	33,759
94/95	6,490	6,253	17,325	0	1,978	0	32,046
95/96	5,946	6,548	18,582	0	2,126	1,807	35,009
96/97	6,592	6,837	17,310	0	2,296	1,767	34,802
97/98	6,062	2,728	18,224	4,121	2,003	2,051	35,189
98/99 est	6,162	2,728	18,300	4,200	2,010	2,100	35,500
99/00 est	6,262	2,728	18,300	4,200	2,010	2,100	35,600

Student headcount represents the unduplicated count of citizens enrolled in WCTC courses. Effective 97/98, the state separated non-post-secondary courses from technical diploma courses.

Full-Time Equivalent Students

Year	Associate Degree	Technical Diploma	Vocational Adult	Non-Post-Secondary	Community Service	Transcripted Credit	Total
90/91	1,923	998	510	0	70	0	3,501
91/92	1,988	1,066	474	0	49	0	3,577
92/93	1,985	1,109	431	0	57	0	3,582
93/94	1,948	1,080	429	0	42	0	3,499
94/95	1,830	987	423	0	45	0	3,285
95/96	1,817	992	427	0	51	0	3,287
96/97	1,831	1,043	386	0	56	0	3,316
97/98	1,830	588	394	418	47	0	3,277
98/99 est	1,844	595	396	425	49	0	3,309
99/00 est	1,887	595	396	425	49	0	3,352

A full-time equivalent (FTE) is basically equal to 30 annual student credits based on a mathematical calculation which varies somewhat by program and which is subject to state approval and audit of student course data. The state does not include transcripted credit in FTE calculations.



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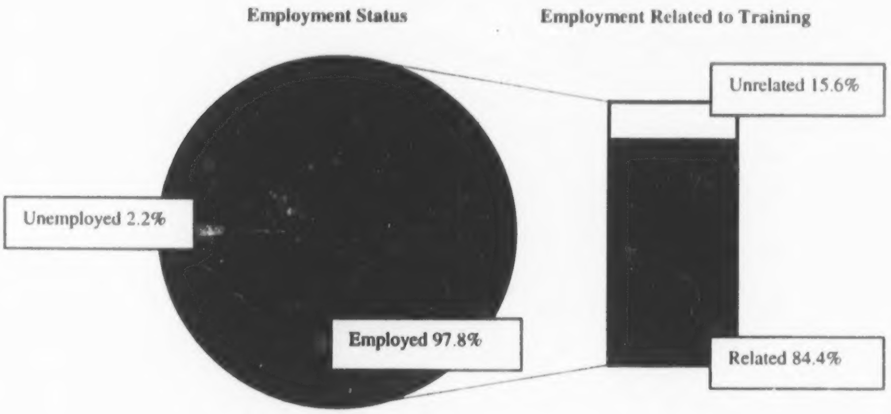
PROGRAM GRADUATES
FOLLOW-UP STATISTICS

Year	Number Of Graduates	Number of Follow-Up Respondents	Percent Employed In Related Occupations	Average Monthly Salary	Percent Residing In District	Percent Employed In District
88/89	663	602	87%	$1,575	80%	57%
89/90	692	621	84%	$1,704	72%	54%
90/91	816	758	79%	$1,718	78%	55%
91/92	908	820	70%	$1,710	76%	59%
92/93	845	782	71%	$1,671	72%	57%
93/94	955	895	74%	$1,813	71%	57%
94/95	983	877	72%	$1,944	72%	53%
95/96	912	831	72%	$1,956	76%	51%
96/97	1,048	904	80%	$2,195	79%	55%
97/98	1,087	855	84%	$2,372	66%	55%

Statistics are based on a survey of WCTC's graduates conducted approximately six months after graduation, therefore, 98/99 statistics are not available. Statistics include graduates of WCTC's post-secondary, vocation, and technical programs. This data does not reflect the activities of students who complete only portions of their program.

97/98 Job Placement



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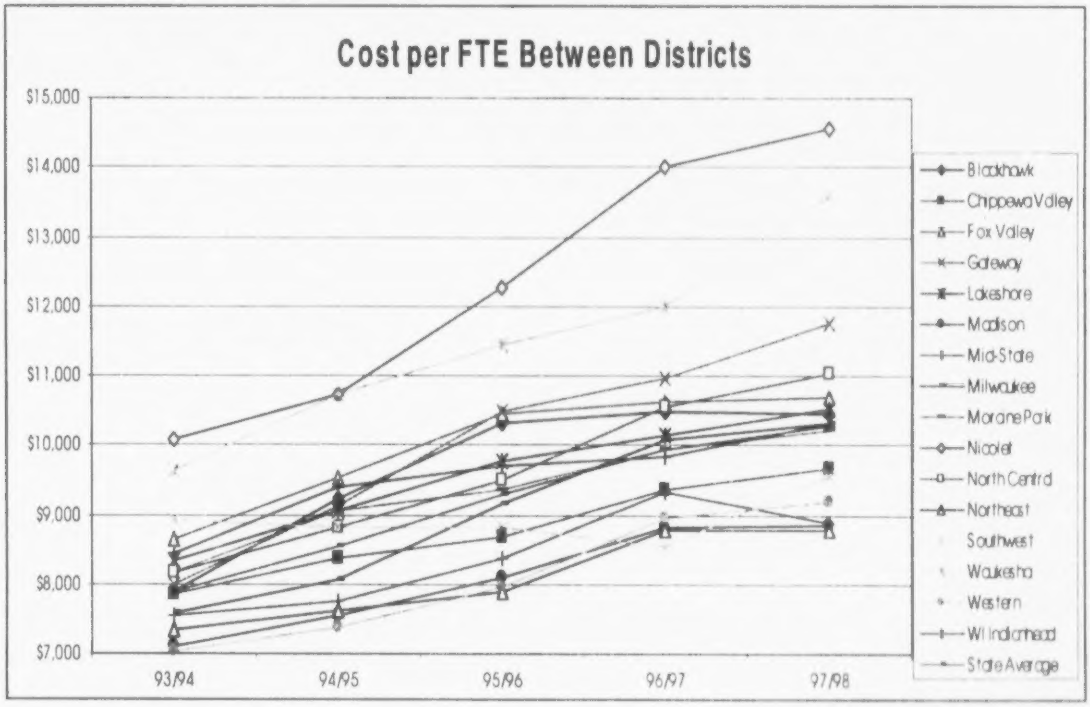
COST PER FTE ANALYSIS AMONGST DISTRICTS

District	1993/94	1994/95	1995/96	1996/97	1997/98	% Change from 1996/97	% Change from 1993/94
Blackhawk	$7,904	$9,239	$10,315	$10,502	$10,462	(0.4%)	32.4%
Chippewa Valley	$7,871	$8,383	$8,664	$9,349	$9,668	3.4%	22.8%
Fox Valley	$8,636	$9,513	$10,457	$10,618	$10,679	0.6%	23.7%
Gateway	$8,004	$9,113	$10,475	$10,950	$11,758	7.4%	46.9%
Lakeshore	$8,341	$9,043	$9,771	$10,146	$10,525	3.7%	26.2%
Madison Area	$7,090	$7,548	$8,089	$8,809	$8,857	0.5%	24.9%
Mid-State	$7,532	$7,753	$8,377	$9,326	$8,897	(4.6%)	18.1%
Milwaukee Area	$7,586	$8,053	$9,169	$10,072	$10,323	2.5%	36.1%
Moraine Park	$8,165	$9,067	$9,365	$9,937	$10,211	2.8%	25.1%
Nicolet	$10,063	$10,743	$12,279	$14,013	$14,572	4.0%	44.8%
North Central	$8,162	$8,827	$9,512	$10,569	$11,047	4.5%	35.3%
Northeast	$7,354	$7,601	$7,878	$8,775	$8,784	0.1%	19.4%
Southwest	$8,917	$8,803	$8,798	$8,523	$9,552	12.1%	7.1%
Waukesha Area	$9,626	$10,740	$11,460	$11,996	$13,601	13.4%	41.3%
Western	$7,043	$7,381	$7,944	$8,933	$9,196	2.9%	30.6%
Wisconsin Indianhead	$8,435	$9,403	$9,711	$9,846	$10,324	4.9%	22.4%
Statewide Average	$7,898	$8,525	$9,277	$9,955	$10,280	3.3%	30.2%

NOTE: Cost per FTE is a function of aidable operational costs (from General Fund and Special Revenue Fund only) divided by aidable FTE's.



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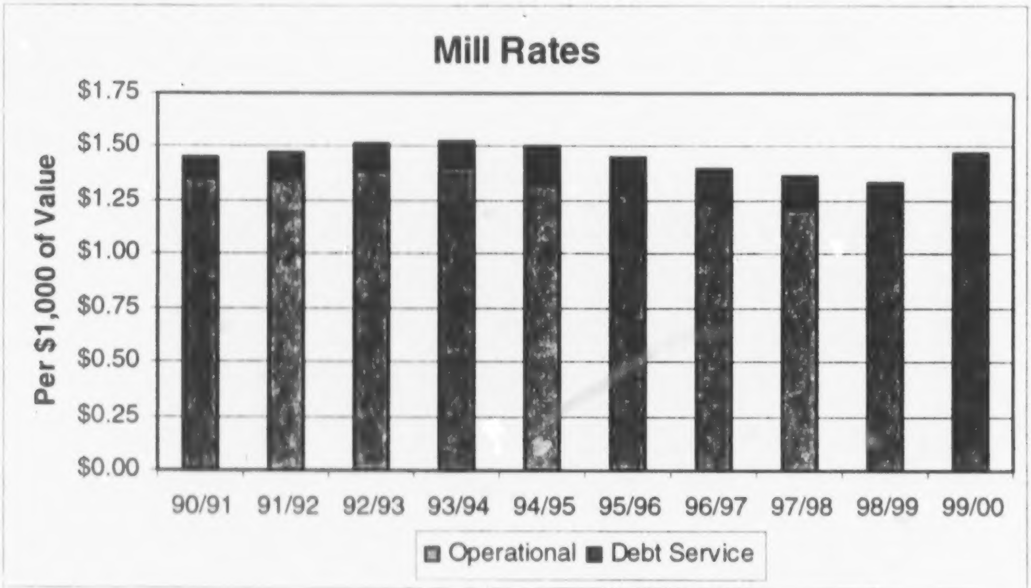
SCHEDULE OF EQUALIZED VALUATIONS, TAX LEVIES, AND MILL RATES

		Tax Levies		Mill Rates Per $1,000 of Property Value		
Year	**Equalized Valuation**	**Operational**	**Debt Service**	**Operational**	**Debt Service**	**Total**
1990/91	$13,533,260,534	$18,284,000	$1,400,000	$1.35104	$0.10345	$1.45449
1991/92	$14,967,250,726	$20,070,000	$1,975,000	$1.34093	$0.13195	$1.47288
1992/93	$16,079,126,555	$22,306,000	$1,988,000	$1.38726	$0.12364	$1.51090
1993/94	$17,443,706,726	$24,514,000	$2,184,000	$1.40532	$0.12520	$1.53052
1994/95	$19,106,604,678	$25,333,871	$3,473,271	$1.32592	$0.18178	$1.50770
1995/96	$20,889,606,022	$26,787,350	$3,428,650	$1.28233	$0.16413	$1.44646
1996/97	$22,371,453,678	$27,803,180	$3,558,939	$1.24270	$0.15908	$1.40188
1997/98	$23,860,813,120	$28,859,701	$3,694,179	$1.20950	$0.15482	$1.36432
1998/99	$25,281,379,247	$29,956,369	$3,834,558	$1.18492	$0.15168	$1.33660
1999/00 est	$26,545,448,314	$31,879,557	$7,265,396	$1.20094	$0.27370	$1.47464

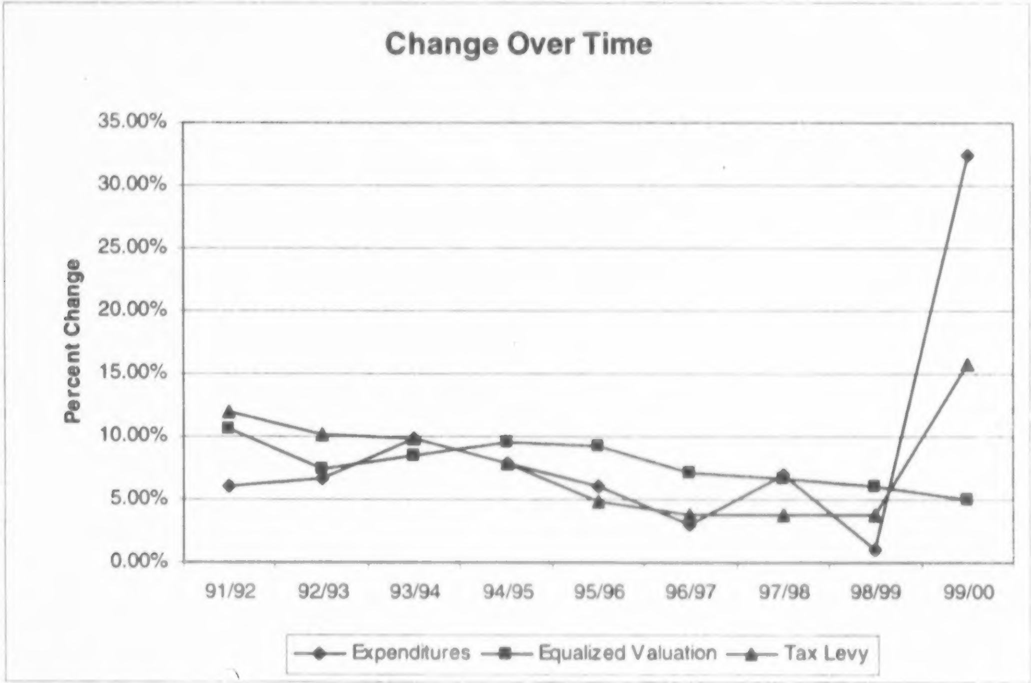
On April 6, 1999, WCTC passed a $26,300,000 building referendum. A large portion of these referendum costs are included in the 1999/00 expenditure budget.



HISTORICAL COMPARISONS
BUDGET, EQUALIZED VALUATION, TAX LEVY, AND MILL RATES

	Total Expenditure Budget		Equalized Valuation		Tax Levy		Mill Rate
Year	**Amount**	**% Change**	**Amount**	**% Change**	**Amount**	**% Change**	**Total Mill Rate**
1990/91	$38,188,000		$13,533,260,534		$19,684,000		$1.45449
		6.0%		10.6%		$12.0%	
1991/92	$40,476,000		$14,967,250,726		$22,045,000		$1.47288
		6.7%		7.4%		10.2%	
1992/93	$43,195,000		$16,079,126,555		$24,294,000		$1.51090
		9.8%		8.5%		9.9%	
1993/94	$47,421,000		$17,443,706,726		$26,698,000		$1.53052
		7.9%		9.5%		7.9%	
1994/95	$51,184,000		$19,106,604,678		$28,807,142		$1.50770
		6.0%		9.3%		4.9%	
1995/96	$54,276,499		$20,889,606,022		$30,216,000		$1.44646
		3.0%		7.1%		3.8%	
1996/97	$55,908,004		$22,371,453,678		$31,362,119		$1.40188
		6.9%		6.7%		3.8%	
1997/98	$59,756,216		$23,860,813,120		$32,553,880		$1.36432
		1.0%		6.0%		3.8%	
1998/99	$60,348,272		$25,281,379,247		$33,790,927		$1.33660
		32.4%		5.0%		15.8%	
1999/00	$79,902,149		$26,545,448,314		$39,144,953		$1.47464

On April 1, 1999, WCTC passed a $26,300,000 building referendum. A large portion of these referendum costs are included in the 1999/00 expenditure budget.



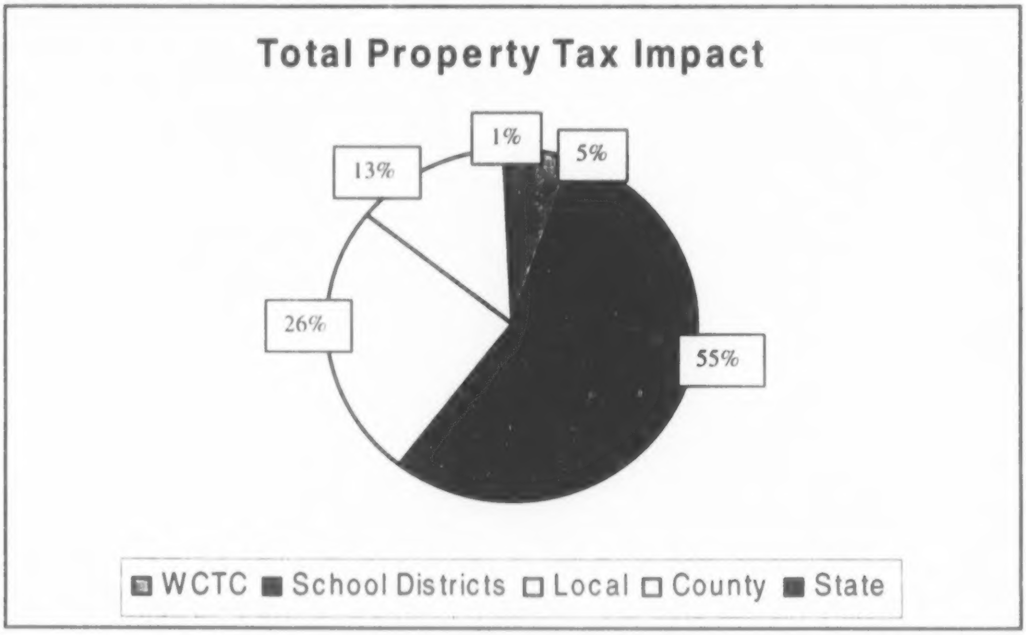
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
HISTORICAL COMPARISONS
(Per $1,000 of Equalized Value of Taxable Property)

Year	WCTC			Other School Districts	Local	County	State	Gross Total	State Tax Relief	Net Total
	Operational	Debt Service	Total							
88/89	$1.34	$0.13	$1.47	$16.75	$5.48	$3.31	$0.20	$27.21	($2.15)	$25.06
89/90	$1.37	$0.13	$1.50	$16.77	$5.59	$3.37	$0.20	$27.43	($2.02)	$25.41
90/91	$1.35	$0.10	$1.45	$16.80	$5.88	$3.44	$0.20	$27.77	($1.94)	$25.83
91/92	$1.34	$0.13	$1.47	$16.95	$5.89	$3.26	$0.20	$27.77	($2.03)	$25.74
92/93	$1.39	$0.12	$1.51	$17.89	$6.19	$3.49	$0.20	$29.28	($2.06)	$27.22
93/94	$1.41	$0.12	$1.53	$17.23	$6.47	$3.38	$0.20	$28.81	($1.97)	$26.84
94/95	$1.33	$0.18	$1.51	$17.98	$6.31	$3.59	$0.20	$29.59	($2.00)	$27.59
95/96	$1.28	$0.16	$1.44	$15.56	$5.69	$3.12	$0.20	$26.01	($1.71)	$24.30
96/97	$1.24	$0.16	$1.40	$14.36	$5.98	$3.33	$0.20	$25.27	($2.53)	$22.74
97/98	$1.21	$0.15	$1.36	$14.23	$6.69	$3.44	$0.20	$25.92	($2.62)	$23.30

Source--Wisconsin Department of Revenue Division of State and Local Finance Bureau of Local Financial Assistance. The rates shown represent Waukesha County composite tax rates based on full equalized values.

The operational property tax levies for all funds, except the debt service fund, and this rate may not exceed $1.50.

Local includes cities, towns, villages, and other special taxing districts (i.e. sewer districts).



RATIO OF ANNUAL DEBT SERVICE AND BONDED DEBT EXPENDITURES TO TOTAL GENERAL EXPENDITURES HISTORICAL COMPARISONS

(Amounts in Thousands)

	Bonded Debt		Other Debt				Ratio of Debt Service to General Expenditures	
Year	Principal	Interest & Related Charges	Principal	Interest	Total	Total General Expenditures	Bonded Debt Service	Total Debt Service
88/89	$450	$473	$111	$13	$1,047	$25,675	3.6	4.1
89/90	$1,060	$421	$13	$1	$1,495	$28,575	5.2	5.2
90/91	$2,140	$514	$0	$0	$2,654	$31,433	8.4	8.4
91/92	$1,715	$536	$0	$0	$2,251	$32,588	6.9	6.9
92/93	$1,420	$518	$0	$0	$1,938	$34,475	5.6	5.6
93/94	$1,650	$351	$0	$0	$2,001	$35,540	5.6	5.6
94/95	$3,045	$417	$0	$0	$3,462	$39,703	8.7	8.7
95/96	$3,590	$383	$113	$30	$4,116	$43,146	9.2	9.6
96/97	$3,325	$350	$122	$21	$3,818	$44,171	8.3	8.6
97/98	$3,990	$370	$129	$15	$4,504	$50,011	8.7	9.0
98/99	$3,371	$380	$135	$7	$3,893	$49,945	7.5	7.8
99/00	$5,575	$1,758	$0	$0	$7,333	$56,523	13.0	13.0

Bonded debt includes general obligation promissory notes which are included in WCTC's general obligation indebtedness.

Governmental expenditures include general, special revenue, and debt service funds.

Other debt for 1995/96 - 1998/99 includes payment for a Public Trust Loan.

RATIO OF NET BONDED DEBT TO EQUALIZED VALUATION, PER CAPITA, AND COMPARISON OF LEGAL DEBT MARGIN
HISTORICAL COMPARISONS
(Amounts in Thousands except Per Capita)

Year	Population	Equalized Valuation	Gross Bonded Debt Amount	Debt Service Fund Assets Available	Net Bonded Debt		
					Amount	Ratio to Equalized Valuation	Per Capita
88/89	308,916	$11,263,470	$7,150	$2,452	$4,698	0.04	$15
89/90	314,928	$12,288,303	$6,990	$2,659	$4,331	0.04	$14
90/91	316,668	$13,533,261	$9,250	$98	$9,152	0.07	$29
91/92	322,609	$14,967,251	$7,535	$11	$7,524	0.05	$23
92/93	328,001	$16,079,127	$7,505	$0	$7,505	0.05	$23
93/94	332,579	$17,443,707	$10,855	$1,467	$9,388	0.05	$28
94/95	337,949	$19,106,605	$9,660	$1,572	$8,088	0.04	$24
95/96	340,264	$20,889,606	$6,957	$973	$5,984	0.03	$18
96/97	344,207	$22,371,454	$7,470	$753	$6,717	0.04	$20
97/98	355,363	$23,860,813	$7,091	$18	$7,073	0.03	$20

Source—Wisconsin Department of Revenue

Gross bonded debt includes general obligation promissory notes, which are included in WCTC's general obligation indebtedness.

Bonded indebtedness may not exceed 2% of equalized valuation. For fiscal year 1998, the computation of legal debt margin is as follows:

Equalized valuation		$23,860,813,120
Limit percent		x2%
Debt limit		$ 477,216,262
Gross bonded indebtedness applicable to debt limit	$7,090,906	
Less debt service fund assets available	17,950	
Total amount of debt applicable to debt limit		7,072,956
Legal debt margin		$ 470,143,306

Total debt may not exceed 5% of equalized valuation

Debt service fund assets available and the net bonded debt statistics were significantly impacted by the 1991 change in accounting for property tax revenue recognition and a budgeted decrease in debt service fund balance. Historical comparisons for these statistics have not been retroactively adjusted.

PRINCIPAL TAXPAYERS

Employer	Type of Business	Number of Employees
Quad/Graphics	Litho printer	4,200
General Electric Medical Systems	Medical products	3,000
Waukesha Memorial Hospital	Health care	2,800
Waukesha County	Government	1,500
School District of Waukesha	Education	1,448
Community Memorial Hospital	Health care	1,171
Cooper Power Systems	Transformers manufacturer	1,100
Waukesha County Technical College	Education	1,010
Dresser Industries, Inc.—Waukesha Engine Division	Engines	968
Milwaukee Electric Tool Corporation	Portable electric tools	760

Source—Waukesha County Economic Development Corporation and April, 1998, Robert W. Baird Telephone Survey

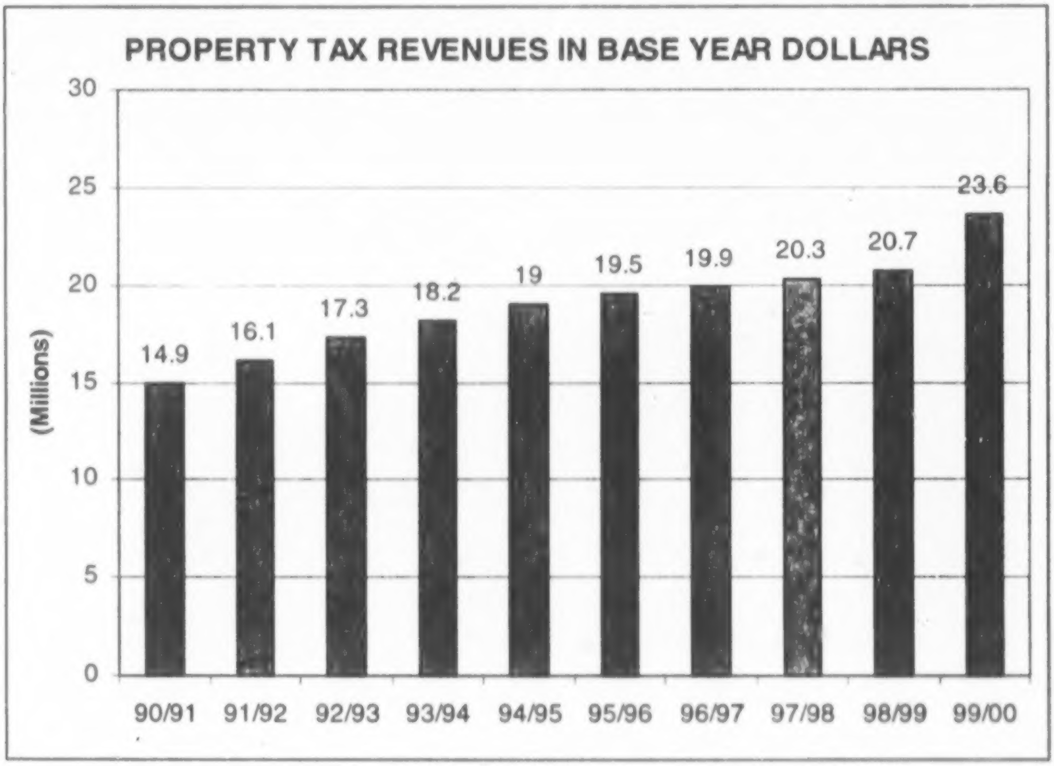
Taxpayer	Type of Business	1998 Assessed Valuation
General Electric Company	Medical products	$66,101,215
Individual	Mixed use real estate	$61,586,616
Quad/Graphics	Litho printer	$60,346,271
Brookfield Square Joint Venture	Retail shopping	$59,478,184
Dayton-Hudson Corporation	Distribution center/retail stores	$47,484,800
Kohl's Department Stores	Distribution center/retail stores	$46,118,705
Bryce Styza—Harmony Homes	Primarily residential real estate	$40,193,527
Bielinski Brothers	Primarily residential real estate	$36,204,190
Strong/Corneliuson	Financial services	$33,996,480

Source—Waukesha County Department of Administration—Finance Office
Assessed valuation does not include parcels under $1,000,000 in valuation

PROPERTY TAX REVENUES

Property tax revenue is an important focus for WCTC officials and taxpayers. To get a better understanding of the change in tax levy over time, tax levy can be looked at in relation to constant dollars. This analysis looks at tax levy in constant dollars using 1982-84 as the base year. The trend shows that the change between years in constant dollars is less than the change in current dollars.

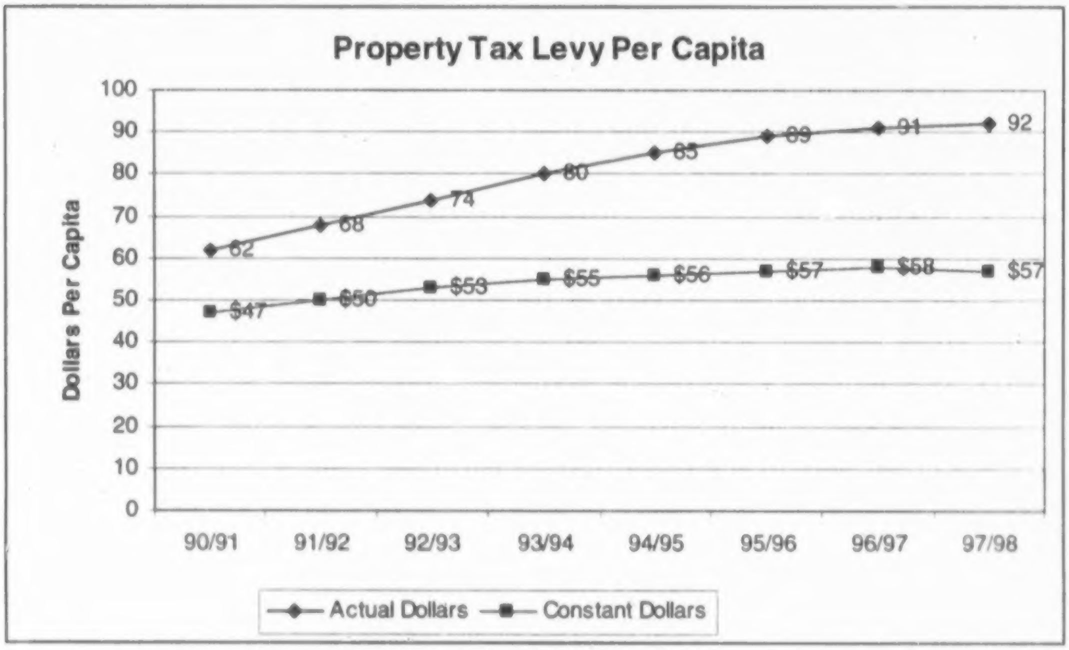
Year	Property Tax Revenues—Current Dollars	Percent Change	Consumer Price Index	Property Tax Revenues—Base Dollars	Percent Change
1990/91	$19,684,000	12.0%	132.3	$14,878,307	1.9%
1991/92	$22,045,000	10.2%	137.1	$16,079,504	8.1%
1992/93	$24,294,000	9.9%	140.5	$17,291,103	7.5%
1993/94	$26,698,000	7.9%	147.0	$18,161,905	5.0%
1994/95	$28,807,142	4.9%	151.1	$19,064,952	5.0%
1995/96	$30,216,000	3.8%	154.7	$19,531,997	2.4%
1996/97	$31,362,119	3.8%	157.7	$19,887,203	1.8%
1997/98	$32,553,880	3.8%	160.0 est	$20,346,175	2.3%
1998/99	$33,790,927	3.8%	163.0 est	$20,730,630	1.9%
1999/00	$39,144,953	15.8%	166.0 est	$23,581,297	13.8%



PROPERTY TAX LEVY PER CAPITA

Property taxes per capita reflect changes relative to changes in population. Property taxes are adjusted by the Consumer Price Index using 1982-84 as the base year to reflect changes relative to the value of the dollar.

Year	Tax Levy	Consumer Price Index	Population	Per Capita Actual Dollars	Per Capita Constant Dollars
1990/91	$19,684,000	132.3	316,668	$62	$47
1991/92	$22,045,000	137.1	322,609	$68	$50
1992/93	$24,294,000	140.5	328,001	$74	$53
1993/94	$26,698,000	147.0	332,579	$80	$55
1994/95	$28,806,142	151.1	337,949	$85	$56
1995/96	$30,316,000	154.7	340,264	$89	$57
1996/97	$31,362,199	157.7	344,207	$91	$58
1997/98	$32,553,880	160.0 est	355,363	$92	$57



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1998 EQUALIZED VALUATION FOR 1998/99 BUDGET

	1998 Equalized Valuation	Percent of Total	1998/99 Tax Levy
WAUKESHA COUNTY			
Town of:			
Brookfield	$ 653,015,500	2.582990%	$ 872,558
Delafield	$ 673,651,999	2.664617%	$ 900,132
Eagle	$ 194,161,500	0.768002%	$ 259,438
Genesee	$ 484,718,700	1.917295%	$ 647,680
Lisbon	$ 557,794,600	2.206346%	$ 745,324
Merton	$ 722,297,499	2.857034%	$ 965,132
Mukwonago	$ 416,263,400	1.646522%	$ 556,210
Oconomowoc	$ 672,378,300	2.659579%	$ 898,431
Ottawa	$ 271,036,000	1.072078%	$ 362,158
Pewaukee	$ 1,239,581,100	4.903139%	$ 1,656,326
Summit	$ 436,714,600	1.727416%	$ 583,537
Vernon	$ 444,794,500	1.759376%	$ 594,333
Waukesha	$ 545,942,500	2.159465%	$ 729,487
Village of:			
Big Bend	$ 79,231,700	0.313399%	$ 105,869
Butler	$ 162,839,200	0.644107%	$ 217,585
Chenequa	$ 206,425,000	0.816510%	$ 275,825
Dousman	$ 47,543,800	0.188059%	$ 63,528
Eagle	$ 64,207,600	0.253972%	$ 85,794
Elm Grove	$ 648,305,100	2.564358%	$ 866,264
Hartland	$ 495,191,500	1.958720%	$ 661,674
LacLaBelle	$ 57,941,400	0.229186%	$ 77,421
Lannon	$ 58,878,300	0.232892%	$ 78,673
Menomonee Falls	$ 2,237,230,600	8.849322%	$ 2,989,383
Merton	$ 93,461,200	0.369684%	$ 124,883
Mukwonago	$ 274,908,300	1.087394%	$ 367,332
Nashotah	$ 82,056,800	0.324574%	$ 109,644
North Prairie	$ 71,665,900	0.283473%	$ 95,760
Oconomowoc Lake	$ 155,966,700	0.616923%	$ 208,402
Pewaukee	$ 435,123,050	1.721121%	$ 581,411
Sussex	$ 479,415,800	1.896320%	$ 640,594
Wales	$ 137,527,000	0.543985%	$ 183,763
City of:			
Brookfield	$ 3,769,389,601	14.909747%	$ 5,036,651
Delafield	$ 541,424,600	2.141594%	$ 723,450
Muskego	$ 1,217,604,900	4.816212%	$ 1,626,961
New Berlin	$ 2,305,497,705	9.119351%	$ 3,080,601
Oconomowoc	$ 661,634,300	2.617082%	$ 884,074
Waukesha	$ 2,954,967,400	11.688316%	$ 3,948,421
DODGE COUNTY			
Town of:			
Ashippun	$ 87,464,379	0.345964%	$ 116,870
Lebanon	$ 2,182,786	0.008634%	$ 2,917

	1998 Equalized Valuation	Percent of Total	1998/99 Tax Levy
JEFFERSON COUNTY			
Town of:			
Cold Spring	$ 298,497	0.001181%	$ 399
Concord	$ 30,872,581	0.122116%	$ 41,252
Ixonia	$ 118,299,849	0.467933%	$ 158,072
Palmyra	$ 102,775,451	0.406526%	$ 137,328
Sullivan	$ 45,262,958	0.179037%	$ 60,480
Village of:			
Palmyra	$ 69,934,100	0.276623%	$ 93,446
RACINE COUNTY			
Town of:			
Norway	$ 273,500,992	1.081828%	$ 365,451
TOTAL	$ 25,281,379,247	100.000000%	$ 33,780,927

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
For the Year Ended June 30, 1998

	Net Debt Outstanding	Percentage Applicable to WCTC	Amount Applicable to WCTC
WCTC	$ 7,090,906	100%	$ 7,090,906
County of:			
Dodge	$ 1,405,000	2%	$ 28,100
Jefferson	$ 2,713,975	10%	$ 271,398
Racine	$ 15,034,089	2%	$ 300,682
Waukesha	$ 58,936,818	99%	$ 58,347,450
City of:			
Brookfield	$ 66,244,666	100%	$ 66,244,666
Delafield	$ 5,106,993	100%	$ 5,106,993
Muskego	$ 17,070,000	100%	$ 17,070,000
New Berlin	$ 54,791,340	93%	$ 50,955,946
Oconomowoc	$ 15,611,162	100%	$ 15,611,162
Waukesha	$ 86,926,359	100%	$ 86,926,359
Town of:			
Ashippun	$ 399,295	68%	$ 271,521
Brookfield	$ 6,990,000	100%	$ 6,990,000
Cold Spring	$ -	1%	$ -
Concord	$ -	31%	$ -
Delafield	$ 467,274	100%	$ 467,274
Eagle	$ 438,027	100%	$ 438,027
Genesee	$ 146,913	100%	$ 146,913
Ixonia	$ -	72%	$ -
Lebanon	$ 100,511	4%	$ 4,020
Lisbon	$ 3,938,421	100%	$ 3,938,421
Merton	$ 200,125	100%	$ 200,125
Mukwonago	$ 37,699	100%	$ 37,699
Norway	$ 531,967	58%	$ 308,541
Oconomowoc	$ 2,220,000	100%	$ 2,220,000
Ottawa	$ 188,048	100%	$ 188,048
Palmyra	$ 389,400	98%	$ 381,612
Pewaukee	$ 4,230,999	100%	$ 4,230,999
Sullivan	$ -	47%	$ -
Summit	$ 568,608	100%	$ 568,608
Vernon	$ 1,530,427	100%	$ 1,530.427
Waukesha	$ 1,731,224	100%	$ 1,731,224

Village of:			
Big Bend	$ 282,933	100%	$ 282,933
Butler	$ 2,841,000	100%	$ 2,841,000
Chenequa	$ 260,184	100%	$ 260,184
Dousman	$ 417,481	100%	$ 417,481
Eagle	$ 997,074	100%	$ 997,074
Elm Grove	$ 168,165	100%	$ 168,165
Hartland	$ 3,395,000	100%	$ 3,395,000
LacLaBelle	$ -	100%	$ -
Lannon	$ 2,185,000	100%	$ 2,185,000
Menomonee Falls	$ 91,365,251	100%	$ 91,365,251
Merton	$ 535,133	100%	$ 535,133
Mukwonago	$ 8,669,889	100%	$ 8,669,889
Nashotah	$ 204,302	100%	$ 204,302
North Prairie	$ 2,330,700	100%	$ 2,330,700
Oconomowoc Lake	$ 1,012,990	100%	$ 1,012,990
Palmyra	$ 1,677,373	100%	$ 1,677,373
Pewaukee	$ 3,869,844	100%	$ 3,869,844
Sussex	$ 30,412,805	100%	$ 30,412,805
Wales	$ 593,446	100%	$ 593,446
School District of:			
Arrowhead	$ 5,241,453	100%	$ 5,241,453
Elmbrook	$ 7,725,000	100%	$ 7,725,000
Hamilton	$ 23,600,000	100%	$ 23,600,000
Kettle Moraine	$ 21,171,639	100%	$ 21,171,639
Menomonee Falls	$ 4,175,000	100%	$ 4,175,000
Mukwonago	$ 22,618,947	100%	$ 22,618,947
Muskego-Norway	$ 17,150,000	100%	$ 17,150,000
New Berlin	$ 2,139,817	100%	$ 2,139,817
Oconomowoc	$ 14,318,183	100%	$ 14,318,183
Palmyra-Eagle	$ 579,874	100%	$ 579,874
Pewaukee	$ 11,864,327	100%	$ 11,864,327
Waukesha	$ 21,724,131	100%	$ 21,724,131
Total Debt Amount Applicable to WCTC			**$ 635,134,061**

GOVERNOR'S TASK FORCE ON TECHNICAL EDUCATION AND TRAINING FINDINGS

The Governor's office put together a task force to look at technical education and training in Wisconsin. Below are some of the findings that the task force identified:

- Over 3 million people in Wisconsin are employed. This is 75% of the entire population; the highest percentage in the nation and nearly full employment.
- Wisconsin leads the nation with 25% of its workforce employed in manufacturing occupations.
- Wisconsin businesses typically have 110,000 unfilled job openings, a significant portion of which are high-wage technical positions.
- Projections show that 40% of the current skilled trade workers have or will reach retirement age between 1995 and 2005, which will leave Wisconsin an even more acute shortage of technically trained workers.
- Many sectors of the economy are growing and must expand to remain competitive and maintain or increase market share; this will further increase workforce needs.
- Wisconsin must adapt, expand, and strengthen its technical education curriculum at all age levels to provide for this growth.
- Wisconsin must refocus its strategies in marketing technical occupations to today's students, displaced workers, retirees, people with disabilities and returning veterans.

In order to meet the identified needs, the task force identified the following strategies:

- Provide Wisconsin students, workers and employers with a seamless system for lifelong learning.
- Implement and expand technical education and school-to-work initiatives for the future workforce.
- Implement and expand workforce development and training initiatives for the current workforce.
- Raise the visibility, understanding and appreciation of technical occupations through an ongoing comprehensive marketing program designed to inform students and parents of the value of technical education and technical careers, particularly those in high demand.

The strategies identified in this task force are goals that WCTC has been working on for a number of years. These strategies fit in very nicely with WCTC's vision statement and its goals. WCTC feels it is well aligned with the direction coming from the Governor's office.

GLOSSARY OF BUDGETARY TERMS

Agency Fund: An agency fund is used to record resources received, held and disbursed as custodial or fiscal agent for others rather than as an owner. Revenues and expenditures of agency funds are not institutional revenues and expenditures and should be reported separately.

AODA: Alcohol and other drug abuse

Appropriations: An authorization granted by a legislative body (i.e. WCTC Board) to make expenditures and to incur obligations for specified purposes. WCTC controls expenditures at the functional level within a fund.

Assets: Property and resources owned or held which have monetary value.

Auxiliary Services: The expenditure function used to record costs for all activities of a commercial enterprise or of a proprietary nature such as the bookstore, child care, and laser center operations.

Balance Sheet: A statement which discloses the assets, liabilities, reserves, and equities of a fund or account group at a specific date to exhibit financial position.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Bond Rating: A level of risk assigned to general obligation promissory notes assessed by Moody's Investor Service or one of the other rating agencies. The higher the rating, the less risky the notes are. WCTC has a Aaa bond rating from Moody's Investor Service, which represents the lowest risk it is possible to obtain. The higher the rating, the lower the risk, the lower the interest rate charged on bonds issued.

Bonded Debt: The portion of indebtedness represented by outstanding bonds, which include general obligation promissory notes, that are backed by approved, irrevocable future tax levies for debt service.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budgetary Control: The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization. WCTC controls at the function level within fund.

CAFR: Comprehensive Annual Financial Report

Contingency Funds: Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

DACUM: Developing a curriculum.

Debt: An obligation resulting from borrowing money. Debts of school systems include bonds, time warrants, notes, and floating debt.

Debt Limit: The maximum amount of gross or net debt legally permitted.

Debt Service: Expenditures for the retirement of debt as well as the interest payment on that debt.

Deficiency: A general term indicating the amount by which actual levels of activities fall short of budget or expectation. The term should not be used without qualification.

Deficit: The excess of expenditures/uses over revenues/resources.

Designated for Subsequent Years: A portion of this year's unreserved fund balance to provide for the excess of expenditure and other financial uses over revenues and other financial sources budgeted in the next year.

District: Waukesha County Technical College

DVR: Division of Vocational Rehabilitation

Encumbrances: Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is established.

Equalized Valuation: The full value of the taxable property in a district as determined by the Wisconsin Department of Revenue. Full value less the value of tax incremental financing districts (TIF) is used for allocation of tax levy to municipalities in a taxing district.

Equity: The excess of assets over liabilities, generally referred to as fund balance.

ESL: English as a Second Language

FAM: Financial Accounting Manual

Financial Accounting Manual: Accounting regulations that technical colleges within Wisconsin must follow.

Fiscal Year: A twelve month period to which the annual operating budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. WCTC uses a July 1 to June 30 fiscal year.

Fringe Benefits: Compensation in addition to regular salary or wages provided to an employee. This includes health insurance, life insurance, dental insurance, Social Security, Wisconsin Retirement System pension plan, and disability insurance.

FTE: Full-time equivalent

Function: A group of related activities aimed at accomplishing a major service or activity for which a governmental unit is responsible, such as instruction or student services.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts, including assets, liabilities, and fund balances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The excess of assets over liabilities. They may be:

- **Reserved**: A portion of fund balance which is not available for other expenditures and is legally segregated for a specific future use.

Glossary of Budgetary Terms (continued)

- **Unreserved**:
    - **Designated**: A portion of fund balance established to indicate tentative plans for financial resource utilization in a future period. Such plans are subject to change and may never be legally authorized or result in expenditures such as designation for operations and for subsequently budgeted expenditures.
    - **Undesignated**: The remainder of fund balance which is neither reserved nor designated. By statute, WCTC cannot have any unreserved and undesignated reserves.

GAAP: Generally accepted accounting principles

GED: General Education Diploma

HEAB: Higher Education Accreditation Board

K – 12: Kindergarten through twelfth grade

Levy: The total amount of taxes or special assessments imposed by a governmental unit.

Liabilities: Debt or other legal obligations arising out of transactions for goods or services received in the past which are owed but not necessarily due.

LPN: Licensed Practical Nurse

Mill Rate: Tax rate (taxation) in mills ($.001) per dollar of valuation. Mill rates are usually expressed in mills per $1,000 of valuation. WCTC has two components to its mill rate—operation and debt service. By statute, the operational component cannot exceed $1.50 per $1,000 of valuation.

MPS: Milwaukee Public Schools

NCA: North Central Association, which is the agency that accredits WCTC

Obligations: Amounts which a governmental unit may be required to legally meet out of its resources including both liabilities and unliquidated encumbrances.

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, annual operating budgets are essential for sound financial management and should be adopted by every government.

Operating Transfers: All interfund (between fund) transfers other than residual equity transfers (e.g. legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

Other Financing Sources: Funds received from general long-term debt proceeds, transfers in, and reserves reappropriated from fund balance. Such amounts are classified separately from revenues.

Other Financing Uses: Funds used for operating transfers out. Such amounts are classified separately from expenditures.

Glossary of Budgetary Terms (continued)

Overlapping Debt: The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government which must be borne by property within each government.

Pro Forma Balance Sheet: A statement which projects the District's balance sheet for a future period.

Reserve: An account used to earmark a specific portion of fund balance to indicate that it is not available for other expenditures, but is designated for a specific purpose.

Retained Earnings: An equity account reflecting the accumulated earnings of a proprietary (enterprise) fund.

SPRE : Post-secondary review entity.

State Aid: Funds made available by the legislature for distribution to each technical college based on a prescribed formula of distribution to offset some of the instructional expenses.

Statements: Presentation of financial data which shows the financial position and the results of financial operations of a fund, a group of accounts, or an entire entity for a particular accounting period.

Statute: A written law enacted by a duly organized and constituted legislative body.

Tax Incremental Financing District (TIF): Property within a municipality whose incremental growth in equalized valuation is excluded from the equalized valuation calculation when determining the amount of taxes to assess a municipality. Special statutes govern the creation of TIF districts.

Tax Rate: The amount of tax stated in terms of the unit of the tax base (mill rates).

Tax Rate Limit: The maximum rate at which a governmental unit may levy a tax.

Taxes: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TIC: Teaching Innovation Center – This is a place where teachers can go to get resources and practice on new technology that can be used in the classroom.

TIS: Teacher Improvement System

WCTC: Waukesha County Technical College, Waukesha County Area Technical College District

WDC: Women's Development Center

WFDC: Workforce Development Center

WTCN: Wisconsin Technical College Network

WTCS: Wisconsin Technical College System

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WCTC

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http://www.waukesha.tec.wi.us/

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